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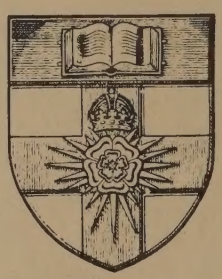

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ACCOUNTS AND PAPERS:

FORTY-SEVEN VOLUMES.

—(24.—PART II.)—

LOCAL TAXATION, &c.,
AND LOCAL GOVERNMENT (SCOTLAND);
METROPOLIS.

Session
14 *March* 1894——25 *August* 1894.

VOL. LXXIV.—PART II.

1894.

ACCOUNTS AND PAPERS:

1894.

FORTY-SEVEN VOLUMES:—CONTENTS OF THE

TWENTY-FOURTH VOLUME.—PART II.

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LOCAL TAXATION AND LOCAL GOVERNMENT (SCOTLAND).

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REPORT

ON

LOCAL TAXATION

IN

SCOTLAND.

Presented to both Houses of Parliament by Command of Her Majesty.

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Local Government Board, Edinburgh,
31*st December* 1894.

Sir,

1. In accordance with your wishes, I have made inquiry into the progressive increase of local taxation in Scotland, with especial reference to the proportion of local burdens borne by the different classes of real property. I propose, in discussing the subject, to follow as far as possible the main lines of inquiry, historical and geographical, on which the interesting and instructive reports by Mr Goschen and Mr Fowler as to the increase and incidence of local taxation in England proceeded.

The English statistics for the first half of the century are tolerably ample; and it is in consequence possible to institute comparisons between the local taxation of the earlier and later periods that may be regarded as substantially accurate. The Scottish statistics for the earlier period are on the contrary extremely meagre, and few returns are now available which supply a sufficient basis for comparison. It is to be observed, moreover, that during the past 50 years the whole system of local taxation in Scotland has been revolutionised. Most of the old assessments on land were levied upon what is known as the valued rent,— in effect a rental fixed in the seventeenth century, and which had long ceased to represent the actual rental; and it was not until 1854, when the Valuation Act was passed, that a uniform mode of ascertaining the annual value of lands and heritages was introduced. The Poor Law Act of 1845 was called an "Amending" Act; it was substantially the introduction of an entirely novel system. Any attempt to contrast the total amount expended on the relief of the poor in any year prior to 1845, with the total amount expended in any subsequent year, would serve no good end, and would indeed only tend to mislead. No approximate estimate of the burden imposed, either on real property, or on the "means and substance" of the community at large, can now be made. Outside the principal centres of population, the old Scottish poor law system may best be described as a regulated and legalised scheme of begging, supplemented by voluntary assessments and the charities of the church. In the northern and western counties, constituting the Highland district, the allowances awarded to the poor were illusory,— so small, the Commissioners appointed to inquire into the subject reported, as to be of no real assistance in providing for their support.

In these districts the allowance was given, indeed, not in the light of relief, but as "an acknowledgment of poverty," so that the recipient could not be prosecuted as a "sturdy beggar." In many rural parishes throughout the country the smallest amount of relief was refused; but the poor received a badge, and were licensed to beg within the limits of the parish, in conformity with the Act of 1672. Even without receiving such badges, the Commissioners found that in many of the burghs and smaller towns the paupers were allowed to beg on one or more days of the week,—as in Inveraray, Dingwall, Thurso, Perth, Kirkcaldy, and Peterhead. In Shetland, again, the poor were relieved by being "quartered" in rotation upon (in other words lodged and fed by) the inhabitants of each district. In these circumstances it is obvious that even if fairly complete returns could now be obtained, any comparison between the amount expended on the relief of the poor before and since the passing of the Act would be of comparatively little value.

The inquiry must, consequently, from the nature of the case, be limited to a comparatively recent period. Statistics of any kind, or at least of any value, are not available for the earlier years of the century; and the amount of local taxation then levied was inconsiderable. The year when the Poor Law Act may be said to have come fully into operation—1848—may be taken as a convenient starting point; and a comparison of the amount of local taxation levied in 1848, with the amounts levied in three representative later years,—1867, 1881, and 1893,—will, it is thought, be sufficient for any practical purpose.

Even for such a limited comparison the materials unfortunately are not complete. The old Statute Labour Road Trusts, for instance, having been wound up, the books and accounts, in many instances, are no longer accessible; and I have had to estimate the receipt and expenditure on the basis of the information appearing in the Report of the Royal Commission on Scottish Roads issued in 1859. The same remark applies to various other assessments,—an estimate only can be given; and of the total revenue and disbursements during the earlier years of the period under review, the estimate must be regarded as approximate only.

In 1881 the Local Taxation Returns (Scotland) Act was passed; and it is from that year that complete statistics of many branches of Local Taxation are available. I have endeavoured to supplement the imperfect material obtained from occasional Parliamentary Returns and other records, by examining, through an officer of this department—Mr John T. Maxwell—the books and accounts of assessing authorities for the years 1848 and 1867; and my thanks are due to these authorities for the courtesy and promptitude with which they responded to my request that I might be allowed to abstract the necessary information.

2. It will be convenient to explain at the outset the modes in which the various assessments are imposed, with reference more particularly to the classes of ratepayers from whom they are recovered. For this purpose the assessments may be classified under three heads.—(*a*) The assessments which are common to counties and burghs. (*b*) The county or rural assessments. (*c*) The burgh assessments.

(*a*) The general assessments, which are levied universally and uniformly, include Poor Rate and School Rate, and are, as a rule, imposed by the Parochial Boards and collected by their officers. The total assessment is equally divided, one-half being paid by the owners, one-half by the tenants and occupiers in each parish. The gross rental of the lands and heritages within the parish is taken from the Valuation Roll; but it is on the "Annual Value" or net rental (*i.e.*, after the statutory deductions have been made) that the assessment is levied.

(*b*) The county or rural assessments. These include the following rates :—

County General, Police, Contagious Diseases (Animals), Sheriff Court Houses, Registration of Voters, Militia, Lunatic Asylums, Valuation, General Purposes, Roads, Public Health.

They are levied on the gross rental, and fall chiefly upon owners; but the assessments under the Roads and Bridges Act* of 1878, the Contagious Diseases (Animals) Act; and for General Purposes under the Local Government Act, 1889, are levied one-half upon owners and one-half upon occupiers.

There is one exception to the general rule of levying county rates on the gross rental; the assessment under the Public Health Act is imposed and levied in like manner as the assessment under the Poor Law Act—*i.e.*, on net rental, one-half on the owners, and one-half on the occupiers within each district. The Public Health Assessment extends over the district of the Local Authority only, not over the whole county. Where a special district has been formed the assessment is confined to the area of the special district. Where the Public Health Act of 1891 has been adopted there is a domestic rate and a public rate; the domestic being limited to the persons who are, or may be, supplied with water, the public including all ratepayers within the district.

Whatever expenditure is incurred by the formation of works in *special districts* within the county, or under the Act of 1891, falls, of course, to be added to the total expenditure in the county; but when calculating the rate per £ for the county it is not quite clear on what principle it should be dealt with. Although it is expenditure for which only a limited number of ratepayers are liable, it does not appear to be practicable to deal with it otherwise than as a portion of the general county expenditure, in which, consequently, throughout the Tables in this Report, it has been included for all purposes. The same principle has been applied to the road expenditure in counties, where the rates are levied according to districts, and vary considerably in each.

(*c*) The burgh assessments fall chiefly on the occupiers, the proportion being about six on occupiers to one on owners.

The following are the assessments levied in burghs:—

Police (including Constabulary, Public Lighting, Cleaning, Paving, Sewerage, Water and Improvement), Public Health, Roads and Bridges, Burial Grounds, Public Libraries, Improvement of Dwellings, Registration of Births, &c., Registration of Voters and Election of Councillors, Valuation of Lands and Heritages, Lunacy, Contagious Diseases (Animals), Militia, Sheriff Court Houses, Gas Supply and Measures, Weights and Measures, Bell and Petty Customs, Public Parks, and under Special (or Local) Acts for Water Supply, Drainage, &c.

3. Before proceeding to inquire into the proportion of local burdens borne by the different classes of real property, and more particularly into the comparative increase (as between urban and rural districts) that has taken place, a few preliminary observations may be of service. It is impossible indeed to arrive at just conclusions upon a question which has been the occasion of prolonged controversy, unless the lines on which the argument is to be conducted are defined with substantial precision. The determination of the question whether urban ratepayers are more heavily burdened than rural ratepayers, and whether the increase has been comparatively more rapid in towns than in rural districts, involves various considerations which are frequently overlooked.

---

* Prior to 1889, assessment under the Roads and Bridges Act for "Maintenance" was levied one-half on owners and one-half on occupiers, whereas assessment for Construction and for Road Debt was levied wholly on owners. The Local Government Act of 1889 provides that assessment for Road Debt "shall, until the debt is wholly repaid, be payable by owners only" . . . and "shall be included in the owner's Consolidated Rate"; and "that the cost of Construction [of Roads] shall be provided for in the same manner as the cost of Maintenance"—one-half by owners and one-half by occupiers.

(*a*) Many new burghs have been erected since the passing of the Police Acts of 1857 and 1862; and in view of the facilities afforded by the Burgh Act of 1892, it is probable that the progress in this direction will in future be as rapid. Any comparison, therefore, between county and burgh valuation and assessment at different dates, which fails to allow for the extension of the burgh area, will be apt to mislead. It is not generally known that between 1848 and 1892, no fewer than 96 populous places, with an assessable rental (according to the 1892 returns) of £1,816,723, were formed into burghs. In 1848 there were 100 burghs; in 1892,—196. In 1855, when the first Valuation Roll was completed, the county rental was £8,411,469,* and the burgh, £3,598,917;* in 1893 the county rental was £13,298,979, the burgh, £13,078,015 (but see footnotes to pages xix and xxxii).

Other causes of course have contributed to bring about the change in comparative values in recent years. While the annual value of house property in burghs has risen, the annual value of lands and heritages in rural districts (owing mainly, if not exclusively, to the depression in agriculture) has fallen. Moreover, as the rural populations drift into the towns, competition increases and rents rise. It is notorious that a single apartment in a squalid and ruinous urban tenement may cost as much as a labourer's cottage and garden in the country.

(*b*) In any attempt to arrive at a fair estimate of the *burdens* affecting real property, the distinction between remunerative and unremunerative taxation should not be lost sight of. The line between the remunerative and the unremunerative can only be drawn roughly; but the characteristic features of each are lucidly stated in Mr Goschen's Report. The increase in the Poor Rate, he remarks, must be regarded as a lamentable increase of *burden*, it being an increase from which the ratepayers themselves derive no benefit. On the other hand, most of the urban assessments are truly of the nature of payments for benefits received by the ratepayer, *e.g.*, drainage, water supply, paving, and lighting. "*A great portion of the outlay on these purposes must be regarded as remunerative in many senses, and as being not so much a burden as an investment*" (page iv). If this distinction be sound, it is necessary, in forming an estimate of the *burdens* on urban and rural ratepayers respectively, to make at least some allowance for expenditure which is "not so much a burden as an investment"; and it will be found that much the larger proportion of the remunerative expenditure is incurred within burghs.

(*c*) The pressure of a burden varies according to the ability to bear it. The vast increase in the national wealth during the past 50 years is due chiefly, if not exclusively, to the remarkable development of our industrial resources—our commerce and manufactures; and it is consequently the ratepayers in the populous districts, which are now mainly urban, who have most largely benefited. The ability of the rural ratepayer remains practically unchanged (any change of late being for the worse); whereas the urban ratepayer is both absolutely and relatively a richer man, and better able to contribute to local as well as to imperial taxation. The experiment, however, of levying local taxation on income has been tried in Scotland without success. Under the Poor Law Act of 1845 the option of assessing on income or on rental was vested in the Parochial Boards. But local inquiry into the income of the ratepayers is apt to become inquisitorial and obnoxious; and assessment on "means and substance" became unpopular, and was finally abolished by the Baxter Act of 1861; though, in the case of the parishes where it existed at the date of the passing of the Act, classification as among occupiers was made compulsory,—classification being a rough method of adjusting the assessment to the "taxable capacity" of the ratepayer.

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* House of Commons Return, No. 42 of 1874.

(*d*) It has been sometimes objected that a comparison of the burdens on land, based solely on the rate per £ of rental at different periods, must be more or less fallacious. While land used for agricultural purposes may not have increased in extent during the past 50 years, an enormous capital outlay has been incurred on improvements; and it is argued that if interest, even at a low rate, on such capital expenditure be deducted from the income presently derived from farm rents, &c., the balance (being the true rent to be compared with that of 50 years ago) will be found to be less than the then rental. The conclusion that, from this point of view, the local taxation on land is much heavier than it was 50 years ago, is, it may be, to a certain extent just; but it must not be forgotten that the same reasoning applies, partially at least, to house property,—though it is no doubt true that the main increase in the annual value of house property is due rather to the erection of new buildings than to capital expenditure on the old. It is also true that large annual reductions on the rental of land held on lease (varying from 10 to 20 or 30 per cent.) have, during the period of agricultural depression, been made to their tenants by landowners throughout Scotland; and that these reductions, during the currency of existing leases, do not appear in the Valuation Roll. Repayments of property and income-tax in respect of these reductions are made, however, by the Commissioners of Inland Revenue, and it would have been interesting to ascertain their total amount. The fall on land rental during the past thirteen years, as shown in the Valuation Roll, amounts to about one-and-a-half million pounds; but it would appear that these figures, large as they are, do not represent the total decrease in the amount of rent paid by tenants of land. It may be proper that such considerations should not be entirely disregarded; but it is clear that, in framing a report on Local Taxation, the official record of valuation must, for all classes of property, be accepted as the basis of comparison. Yet even the official record is open to this observation:—What purports to be the Assessable County Valuation cannot be taken as representing the rural or agricultural rental, in respect that it includes the value of certain burghs which, for certain purposes, are assessed in the county. The value of the landward area in counties can only be indirectly arrived at, viz.—by deducting the burghal valuation from the total valuation; and it will be seen from a subsequent part of this Report that about £2,000,000 of burghal rental is included in the County Valuation, which should stand consequently at £11,000,000 and not at £13,000,000. So that, of the total amount of assessment imposed by the county, a proportion is burghal. But as the rate per £ of *County* assessment levied in these Burghs is relatively smaller than the rate levied in the Rural districts, the average rate per £ in areas exclusively rural is slightly higher than appears in this Report.

With these preliminary observations I proceed to deal with the figures which are given at length in the Tables of the Appendices. These Appendices, which have been very carefully prepared, contain the material on which the Notes I am now making are based; and indeed this Report may be regarded as little more than a rapid survey or review of the figures which will be found in the Statistical Tables.

1. PRESENT POSITION OF LOCAL TAXATION IN SCOTLAND.

(*a*) Revenue.

4. The revenue of the various Local Authorities for the year 1892-3, according to the Returns made under the Local Taxation Returns (Scotland) Act (duplicate entries in transactions between local bodies being as far as possible deducted), amounted to, in round numbers £7,550,000, and, if receipts from borrowed money be added, to about £9,800,000.

Since the Returns were compiled it has been found that some authorities have been in the habit of furnishing information concerning assessing departments only, and that considerable sums, relating to gas undertakings, and the common good of burghs, &c., have been omitted, on the ground that no local rates have been levied in connection with them. Taking the low estimate of £200,000 as covering such omissions, the Aggregate Revenue of Local Bodies in Scotland during 1892-3 may be broadly stated at £10,000,000.

Of this sum there was derived from

Rates,	£3,780,000
Tolls, dues, fees, &c.,	868,000
Imperial Subventions,	1,357,000
Loans,	2,257,000
Miscellaneous Sources, as shown in Returns,	1,546,000
Other Receipts not accounted for (say),	192,000
Total,	£10,000,000

Assessments.

5. It appears that the direct assessment levied upon rental was £3,780,000, and that £868,000 was obtained from Local Taxation indirectly levied,—*i.e.*, tolls, dues, fees, &c.

In addition to, and along with, these sources of revenue there should be taken into account a scource of local revenue which of recent years has assumed large proportions. I refer to contributions out of the Local Taxation Account, and Treasury payments to Local Authorities from Parliamentary Votes, which, in this Report, are included under the general designation of "Imperial Subventions." This item in 1892-3 amounted to over £1,350,000, and represents the extent to which local burdens are met out of Imperial funds, or, in other words, the amount by which local taxation is relieved by Imperial taxation.

The total amount of "assessment" (in its widest sense), as applied to meet local expenditure, was thus somewhat more than £6,000,000, of which there was derived from

Direct Local Assessment,	£3,780,000
Indirect Local Assessment,	868,000
Imperial Assessment,	1,357,000
	£6,005,000

Direct Local Assessment.

6. Taking the broad divisions of Local Authorities as Urban, Rural and Parochial, it appears that of the rates for 1892–3 there were collected by

Urban Authorities, . . .	£1,722,000
Rural Authorities, . . .	629,000
Parochial Authorities, . . .	1,429,000

The whole of the urban rates are levied and collected by the Burgh Authorities.

Of the rural rates the County Councils collected £619,000; and the District Fishery Boards, the rates for which fell upon a very limited area, £10,000.

The whole of the Parochial Rates were collected by the Parochial Authorities (the Parochial Boards and the Heritors), and were distributed as follows :—

For Poor Law and other Parochial purposes, .	£779,000
For School Board purposes, ...	615,000
For purposes for which Heritors are liable, .	35,000

Indirect Local Assessment.

7. The great bulk of the indirect local taxes collected in 1892–3 was obtained from harbour dues and duties, which amounted to £789,000. School fees in Board Schools produced £36,000, and penalties, fees, &c., amounted in Burghs to £37,000, in Counties to £6,000.

Imperial Taxation applied locally.

8. Of the Imperial Subventions the amount paid to School Boards in the year in question was £836,000

Parochial Boards received in respect of the cost of Pauper Lunatics, Medical Relief to the Poor, &c.,	138,000*
Burgh Authorities for cost of Pay and Clothing of Police, Roads, Relief of Rates, &c., . .	206,000
and County Authorities for similar purposes, .	177,000

Miscellaneous Sources of Revenue.

9. The Miscellaneous Revenue, being the revenue of gas undertakings, common good, sale of property, water rents, &c., and amounting to, say, £1,738,000, was almost exclusively burghal.

Percentage of Different Sources of Local Revenue.

Excluding monies received in respect of loans, the local revenue was raised in the following proportion :—

Direct Local Assessment, . . .	48·8 per cent.
Indirect Local Assessment, . . .	11·2 ,,
Imperial Assessment, ...	17·5 ,,
Other Sources, ...	22·5 ,,
	100·0

* The Grant of £50,000 to Parochial Boards in aid of Local Rates (in terms of the Education and Local Taxation Account (Scotland) Act, 1892) for the year 1892–3 was not distributed till the following year. £185,500 is the amount annually paid to Parochial Boards from the Local Taxation Account.

(*b*) Expenditure.

10. The aggregate local expenditure as shown in the Returns for 1892–3 was £9,653,000. Other local expenditure for miscellaneous purposes, not included in Returns, would, it is thought, bring the amount up to not less than £9,850,000.

Of this sum there was spent on

Relief of the Poor,	£938,000
Education,	1,561,000
Watching (Constabulary),	454,000
Lighting, Cleaning, Paving,—in Burghs,	446,000
Sanitary Measures (Drainage, Water Supply, Hospitals), &c.,	568,000
Roads,	640,000
Harbours,	721,000
Ecclesiastical purposes (by Heritors),	42,000
Repayment of debt,	1,533,000
Interest,	1,028,000
Miscellaneous, accounted for in Returns,	1,722,000
Miscellaneous, not accounted for (say),	197,000
Total,	£9,850,000

From the manner in which the Returns were framed, prior to the present year (1894), the amount of capital expenditure (*i.e.*, expenditure defrayed out of loans or out of accumulated funds), included above cannot be precisely stated. Assuming, however, that the charges for capital expenditure would about equal the amount raised from loans during the year, it may be roughly stated at £2,250,000, which would make the ordinary current expenditure £7,600,000, as against a current revenue of £7,750,000.*

2. RETROSPECTIVE.

(*a*) Amount of Local Rates levied at different periods since 1848.

11. The receipts from rates, so far as can be ascertained from the materials which are available, were, broadly speaking,

In 1848,	£903,000
1867,	1,793,000
1881,	2,956,000
1885,	3,343,000
1889,	3,500,000
1893,	3,780,000†

The increase in the local rates as between 1848 and 1893 thus amounts to £2,877,000. That is to say, that £4 is now raised for every £1 raised in 1848.

* Further details of Revenue and Expenditure will be found in Table 1 of Appendix B.

† The Receipts for the other intermediate years, between 1881 and 1893, will be found in Appendix B, No. 7.

Of the assessments levied in 1848, 1867, 1881 and 1893 there was raised by

	1848.	1867.	1881.	1893.
	£	£	£	£
URBAN AUTHORITIES.				
Burgh Authorities (including Roads) . .	180,296	554,853	1,208,225	1,721,927
RURAL AUTHORITIES.				
(*a*) Commissioners of Supply (County Councils in 1893) and Road Trusts	177,646	320,132	402,158	618,536
(*b*) District Fishery Boards	...	†5,000	9,035	10,490
Total Rural Rates .	177,646	325,132	411,193	629,026
PAROCHIAL AUTHORITIES (the areas being partly Urban and partly Rural).				
(*a*) Parochial Boards	464,867	783,495	875,882	778,744
(*b*) School Boards*	...	...	414,513	615,265
(*c*) Heritors:				
(1) For Education purposes . . .	†50,000	†75,000	...	...
(2) For Ecclesiastical purposes . . .	†30,000	†55,000	46,376	34,563
Total Parochial Rates .	544,867	913,495	1,336,771	1,428,572

On summarising the results, it appears that there was received by

	1848.	1867.	Increase.	Increase per cent.
	£	£	£	
Urban Authorities	180,296	554,853	374,557	208
Rural Authorities	177,646	325,132	147,486	83
Parochial Authorities	544,867	913,495	368,628	68
Total Rates . .	902,809	1,793,480	890,671	99
	1867.	1881.	Increase.	Increase per cent.
Urban Authorities	554,853	1,208,225	653,372	118
Rural Authorities	325,132	411,193	86,061	26
Parochial Authorities	913,495	1,336,771	423,276	46
Total Rates . .	1,793,480	2,956,189	1,162,709	65
	1881.	1893.	Increase.	Increase per cent.
Urban Authorities	1,208,225	1,721,927	513,702	43
Rural Authorities	411,193	629,026	217,833	53
Parochial Authorities	1,336,771	1,428,572	91,801	7
Total Rates . .	2,956,189	3,779,525	823,336	28
	1848.	1893.	Increase.	Increase per cent.
Urban Authorities	180,296	1,721,927	1,541,631	855
Rural Authorities	177,646	629,026	451,380	254
Parochial Authorities	544,867	1,428,572	883,705	162
Total Rates . .	902,809	3,779,525	2,876,716	319

* School Board rate is levied and collected by the Parochial Board.
† Estimate.

12. I have made a very careful examination of the rates raised by the Parochial Authorities (whose areas are partly urban and partly rural), and have found that of the assessments imposed by them in 1848 and 1893 the amounts falling upon urban and rural areas respectively, were approximately

	1848.	1893.
	£	£
On Urban Areas	180,771	705,590
On Rural Areas	364,096	722,982

Adding these amounts to the specified urban and rural rates in these years it is found that the total rates levied on urban and rural districts respectively were

	1848.	1893.	Increase.
	£	£	£
Urban Areas	361,067	2,427,517	2,066,450
Rural Areas	541,742	1,352,008	810,266

It must, however, be kept in mind that certain burghs are rated by the counties for constabulary and other purposes, and that in consequence the amount of rates falling upon urban areas in 1893 was somewhat greater, and the amount on rural areas somewhat less, than is here stated. The increased amounts of rates raised in Burghs is due partly to the higher rates per £ imposed, and partly to the extension of Burgh area (*vide* page 6, paragragh (*a*)).

Remunerative and Non-Remunerative Rates in 1848 *and* 1893.

13. In making a comparison of the amount of local rates falling upon urban and rural districts respectively, it is of importance, as I have already said, that remunerative should, as far as possible, be distinguished from non-remunerative taxation,—many of the new rates being of the nature of payment for benefits received, and not so much a burden as an investment, *e.g.*, lighting of streets, cleansing, paving, &c.

In distinguishing between non-remunerative and remunerative taxation I have followed the principle adopted in the English Local Taxation Returns some years ago, and have included, in the first class, sums levied for the maintenance of a police force (*i.e.*, the protection of life and property, and preservation of internal peace and order), and for the relief of the poor. All other rates have been placed in the second class.

The following Tables show the total amount of Remunerative and Non-Remunerative Rates raised in 1848 and 1893:—

I. *Non-Remunerative Rates.*

Rates.	Urban Areas.		Rural Areas.	
	1848.	1893.	1848.	1893.
	£	£	£	£
Poor Law	*180,771	*397,962	*284,096	*352,734
Police (Constabulary)	*53,373	*180,000	*53,385	*130,000
Total	234,144	577,962	337,481	482,734

* Estimate.

II. *Remunerative Rates.*

Rates.	Urban Areas.		Rural Areas.	
	1848.	1893.	1848.	1893.
	£	£	£	£
Total Burgh Rates other than those required for Police	126,923	1,541,927	...	...
School Rates falling on Heritors	...	...	*50,000	...
Ecclesiastical Rates falling on Heritors	...	...	*30,000	34,563
Education Rates under Act of 1872	...	*307,628	...	*307,637
District Fishery Boards	...	...	...	10,490
County Rates (including Roads, but excluding Police)	...	...	124,261	488,536
Parish Rates other than Poor Relief and Education	...	...	...	28,048
Total	126,923	1,849,555	204,261	869,274

It thus appears that the great increase of taxation has been in the rates more or less remunerative in character. While the non-remunerative rates increased from £572,000 in 1848 to £1,061,000 in 1893, the remunerative rates increased from £331,000 to £2,719,000. This increase more especially affects the burgh rating; for, whereas the non-remunerative rates in burghs increased from £234,000 to £578,000 or 147 per cent., the remunerative rates increased from £127,000 to £1,850,000, being an increase of 1,357 per cent. or 9 times the rate of increase of the non-remunerative rates.

As regards the counties, the non-remunerative rates increased during the same period from £337,000 to £483,000; and the remunerative rates from £204,000 to £869,000.

Old and New Rates.

14. It is also of importance to distinguish between what may be called the old rates or the rates levied prior to 1848, and the new rates,—that is to say, the rates which have been imposed by later legislation.

Old Rates.

The main rates levied by Burgh Authorities in 1848 were for police and improvement purposes, sanitation and roads; and large additional powers for these purposes have been conferred upon Burgh Authorities by the Police and Improvement Acts of 1857, 1862, and 1892. In counties, road rates and police and prison rates were the chief assessments imposed in 1848. In parishes (the parish includes the burghal as well as the landward area), poor rates and heritors rates for school and church purposes were levied. A statement of the origin and progress of each of these old rates is given in a subsequent part of the Report.

New Rates.

15. Of the new rates, the more important levied in burghs and counties between 1848 and 1867 were the valuation, burial grounds, lunacy, registration, Sheriff Court houses, and militia rates; and in parishes the valuation, registration and burial grounds rates.

Between 1867 and 1881 new rates were imposed in counties under the Public Health Act, Contagious Diseases (Animals) Act, Food and Drugs Act, Weights and Measures Act, Prisons Act and Roads and Bridges Act. In burghs, during the same period, new rates were levied under the Public Health, Public Libraries, Public Parks, Artisans' and Labourers' Dwellings, Contagious Diseases (Animals), Weights and Measures, and Bell and Petty Customs Acts. In parishes, what is practically a new rate was created by the Education Act of 1872. In recent years an increase of county rating has followed the passing of the Local Government Act of 1889.

* Estimate.

Proportion of Old and New Rates.

16. The amounts received in 1893 in respect of the new rates may be broadly stated as

In Burghs	£907,000
Counties (Estimate) . . .	130,000
Parishes including Burghs . . .	644,000

Of the new rates in burghs, the heaviest are the water rates, levied under special Acts, and the public health rate, amounting to £338,551 and £158,344, respectively; and in parishes, the school rate, amounting to £615,265.

Deducting the new rates stated above from the total rates we find that the old rates raised in 1893 amounted to

In Burghs, ...	£815,000
Counties, ...	499,000
Parishes, ...	785,000
Total, . .	£2,099,000

These results enable us to form an approximate estimate of the increase of old rates and the amount of new rates levied in 1893 as compared with 1848 :—

Authorities.	"Old Rates."		Increase in "Old Rates" in 1893.	"New Rates" levied in 1893.
	1848.	1893.		
	£	£	£	£
Urban	180,000	815,000	635,000	907,000
Rural	178,000	499,000	321,000	130,000
Parochial	545,000	785,000	240,000	644,000

It thus appears that, while as regards Urban and Parochial Authorities, the largest increase has been in the new rates; on the other hand, as regards Rural Authorities the increase has been more largely in the old.

The increase in the old rates for the whole country was . .	£1,196,000
The new rates amounted to	1,681,000
The total increase of rates in 1893 over 1848 being thus .	£2,877,000

(*b*) Rate per £ of Local Rates raised at Different Periods.

17. In calculating, for purposes of comparison, the rates per £ of local taxes in various years, the same process has been followed as that adopted by Mr Goschen and Mr Fowler in the English Reports, viz.:—the amount of the rates raised in each area has been divided by the valuation of the area. But whereas in the English Reports the net rental is taken, in this Report the gross is taken. As the deductions allowed vary much in amount in different areas, the method I have adopted appears to be the only one by which a proper comparison, as between different areas, can be arrived at. It should be kept in view, however, that the rate per £ actually levied will be somewhat in excess of the rate appearing in this Report,—so that the result is only approximately correct. It must also be observed that while in 1848 county rates were levied on the old valued rent, my calculations throughout have been based on real rent. Statute Labour Conversion Assessment,* though not levied on rent, was a direct tax, and is included as part of the local rates.

* *Vide* note to page xxxi.

The average rate per £ of assessment on the gross rental for the whole of Scotland at different periods was as follows :—

Year.	Rate. s.	d.
1848	1	9·2
1867	2	2·5
1881	2	7·8
1882	2	8·8
1883	2	8·0
1884	2	10·1
1885	2	10·1
1886	2	10·6
1887	2	11·5
1888	3	0·0
1889	3	0·4
1890	3	0·3
1891	3	0·7
1892	3	0·8
1893	3	1·5

The average rate per £ for Urban, Rural and Parochial Authorities respectively was as follows :—

Year.	Authorities. *Urban. s.	d.	* Rural. s.	d.	Parochial. s.	d.
1848	1	2·4	0	5·9	1	0·8
1867	2	0·7	0	6·9	1	1·5
1881	2	3·4	0	7·1	1	2·4
1885	2	6·6	0	9·5	1	1·5
1889	2	6·7	0	9·4	1	3·0
1893	2	7·6	0	11·4	1	2·2

Relative Increase of Rates in the £ in Urban and Rural Districts.

18. The total amount of all assessments (including proportion of assessments of Parochial Authorities), levied in urban and rural areas, is approximately stated in paragraph 12. These amounts represent a rate per £ of rental equal to

In Urban Areas :—

	s.	d.
In 1848	2	4·9
1893	3	8·5

In Rural Areas :—

	s.	d.
In 1848	1	6·0
1893	2	0·4

* The urban rates do not represent the total burden on burgh ratepayers. A number of the smaller burghs are rated in the rural area for constabulary, roads, and general county purposes. The rural rates also are slightly understated. The assessable rural valuation, upon which the calculations are based, includes the valuation of certain burghs rated for certain rural purposes (*vide* footnotes to pp. xxx and xxxii).

Rates in the £ of Remunerative and Non-Remunerative Taxation.

19. It is further shown in paragraph No. 13, that the receipts from remunerative taxation in urban areas increased at a much more rapid rate than those from non-remunerative taxation, and that in rural areas, receipts from the former class also increased more rapidly than in the latter, but in a less ratio than in the case of burghs.

Turning now to the rates per £ imposed in respect of these two classes of taxation, I find that in both urban and rural areas while the non-remunerative rate has diminished the remunerative rate has largely increased.

The average rate per £ of non-remunerative taxation in urban areas was

	s.	d.
In 1848	1	6·7
1893	0	10·6
being a decrease of	0	8·1

and in rural areas it was

	s.	d.
In 1848	0	11·2
1893	0	8·7
being a decrease of	0	2·5

On the other hand, the average rate per £ of remunerative taxation in urban areas was

	s.	d.
In 1848	0	10·2
1893	2	9·9
being an increase of	1	11·7

In rural areas the remunerative rates amounted to

	s.	d.
In 1848	0	6·8
1893	1	3·7
being an increase of	0	8·9

of which a large proportion is due to the upkeep of roads now forming a *direct charge against rental.*

Rate per £ of Old and New Rates in 1893.

20. Paragraph 16 shows the amounts raised from each of these classes in 1848 and 1893.

The rate per £ of old rates was

	s.	d.
In 1848	1	9·2
1893	1	8·8
being a decrease in 1893 of	0	0·4

The rate per £ of new rates was

	s.	d.
In 1848	*Nil.*	
1893	1	4·7

The result is that, while the rate per £ levied for purposes, in respect of which taxation was imposed in 1848, has practically remained stationary, the rate per £ in respect of new assessments has increased by 1s. $4\frac{3}{4}$d.—these new assessments being mainly "remunerative."

(*c*) Indirect Taxation.

21. The increase in the amount of indirect taxation for local purposes, during the period referred to in the Report, is shown in the following Table :—

Authorities.	1848.	1867.	1881.	1893.
	£	£	£	£
Burgh	19,546	33,650	26,118	36,454
Harbour	176,822	333,382	594,459	789,374
County	5,702	6,130	4,186	5,882
Turnpike Trusts	238,206	181,601	101,812	...
District Fishery Boards	...	...	484	379
Education	*35,000	*45,000	201,285	36,103
Total	475,276	599,763	928,344	868,192

The increase of indirect taxation is almost entirely due to the largely increased amount received from harbour dues.

The principal source of indirect taxation in 1848 was turnpike tolls. Tolls were, however, gradually abolished under Local County Roads Acts, and finally, when effect was given to the Roads and Bridges Act of 1878, toll dues ceased to be exacted in any part of the country.

After the passing of the Education Act of 1872, school fees payable to School Boards rapidly and steadily increased, till in 1888–9, they reached £272,000. Imperial Subventions in relief of fees having been given, the amount received from fees is now greatly reduced, being only £36,103 in 1892–3.

(*d*) Increase in Local Expenditure.

22. The following Table shows the manner in which Local Revenue in Scotland has been disbursed in the years 1848, 1867, 1881, and 1893, and the enormous increase in the expenditure in 1893, as compared with 1848, particularly on education, repayment of debt and interest, and sanitation.

The capital or loan expenditure in each year has been estimated as being about equal to the amount of capital (or loan) revenue for the year.

Statement showing the Aggregate Amount of Expenditure for Various Purposes by Local Authorities in Scotland in the Years 1848, 1867, 1881, and 1893.

Nature of Expenditure.	1848.	1867.	1881.	1893.	Increase of Expenditure in 1893 over 1848.
	£	£	£	£	£
Police	106,758	223,636	310,724	454,374	347,616
Lighting, Cleaning, Paving, &c., in Burghs	57,433	139,184	340,689	445,882	388,449
Public Health	28,861	181,771	502,396	568,230	539,369
Roads	333,852	391,107	408,369	640,003	306,151
Poor Relief	544,335	800,631	935,574	937,658	393,323
Education	*94,000	*209,401	900,433	1,561,138	1,467,138
Harbours	177,145	336,979	550,647	721,104	543,959
Salmon Fishings by District Fishery Boards	...	*5,000	9,611	11,627	11,627
Heritors for Church, &c. Purposes	*30,000	*55,000	53,664	41,620	11,620
Loans repaid	129,183	151,222	992,129	1,533,274	1,404,091
Interest	164,288	241,910	735,548	1,028,459	864,171
All other Expenditure	112,211	335,071	458,361	1,709,736	1,597,525
Total Expenditure	1,778,066	3,070,912	6,198,145	†9,653,105	7,875,039
Estimated Amount of Expenditure defrayed out of Loans	94,000	217,000	1,534,000	2,257,000	2,163,000
Estimated Expenditure of Local Authorities, excluding Expenditure defrayed out of Loans	1,684,066	2,853,912	4,664,145	†7,396,105	5,712,039

* Estimate.

† In addition to this, the amount of expenditure not included in the Local Taxation Returns, is estimated at £197,000, making the expenditure not defrayed out of loans for that year £7,593,105, and the total expenditure for the year £9.850.105 (*vide* paragraph No. 10).

(*e*) Increase in Local Debt.

22*a*. The costly works undertaken of late years by Local Authorities have been mainly paid for by loans obtained either from Insurance Companies and other private lenders or from the Public Works Loan Commissioners. The loans obtained from the Public Works Loan Commissioners were repayable as a rule by equal annual instalments within forty years. Under the Local Government Act of 1889 the county loans are now repayable within thirty years, and the provisions of the Police Act of 1892 appear to place a somewhat similar limit on the period of repayment in burghs. The rate of interest charged by the Loan Commissioners (the rates varying according to the number of years within which the loan is repayable) is from 3½ to 4 per cent. During the past quarter of a century the increase of loans (on account of the growth of capital expenditure) has been unprecedentedly rapid, and the payment of the annual interest and instalments now constitutes a heavy charge upon the rates. The comparative increase in the amount of the debt, and of the annual charge cannot, from the returns, be shown with entire precision; but it may be stated generally that the outstanding loans amounted to—

	£
In 1848	4,683,000
1867	8,108,000
1881	20,162,000
1893	28,296,000

The local indebtedness has thus increased by upwards of 23½ millions of pounds in forty-six years; and there does not appear to be any prospect of this rapid growth being checked.

The debts of the three classes of Authorities,—Urban, Rural, and Parochial —are shown in the following statement :—

Statement of Indebtedness of Local Authorities at the close of the Financial Years, 1847–8, 1866–7, 1880–1, and 1892–3.

	1848.	1867.	1881.	1893.
URBAN.				
Burgh Authorities	*1,159,087	*3,000,813	*8,679,539	*14,150,664
Harbours	1,434,828	3,070,597	7,220,159	9,339,395
Total Urban	2,593,915	6,071,410	15,899,698	23,490,059
RURAL.				
County Authorities	44,404	121,331	363,167	718,782
Turnpike Trusts†	2,044,402	1,711,089	848,602	...
Heritors	...	...	28,337	14,558
Fisheries	...	...	184	...
Total Rural	2,088,806	1,832,420	1,240,290	733,340
PAROCHIAL.				
Parochial Boards	...	204,621	714,981	416,907
School Boards	...	...	2,307,370	3,655,491
Total Parochial	...	204,621	3,022,351	4,072,398
Total of all Debts	4,682,721	8,108,451	20,162,339	28,295,797

* The debt shown here is less than the actual indebtedness—loans contracted on security of the "common good" of burghs, and not forming a charge upon the rates, not having been included in the Returns made by some burgh officials.

† The debt of Turnpike Trusts, although stated here as "Rural," was, to some extent, an "Urban" liability

These figures represent the total local debt; but a portion of it is not a charge on the rates. This is the case as regards the loans of Harbour and Port Authorities; and the loans for gas works, markets and other undertakings producing revenue are secured primarily on that revenue, and constitute a charge on the rates to the extent only of the excess of expenditure over revenue. The "common good" revenue also is often used to meet the charges for the debt of burghs. The loans to Harbour and Port Authorities amount to £9,339,395; and after allowing for this class of loans and for the other class estimated at £5,000,000, in as far as the revenue other than rates is insufficient to meet the payments of principal and interest, it may be estimated that about $13\frac{3}{4}$ millions of pounds sterling of the gross debt in 1893 is a direct charge upon the rates.

The debts of the Urban Authorities have increased since 1848 by nearly £21,000,000; of which the increase of harbour debt is £8,000,000, and of town debt £13,000,000.

From the urban debt of 1893, however, the debt on harbours and ports, amounting to £9,339,395, and the proportion of debt falling to be met, in the first instance, out of revenue other than rates, estimated at £5,000,000, require to be deducted to ascertain the debt which must be paid out of the rates. This would leave a balance of about £9,000,000 as the actual charge on the urban rates.

It would appear from the preceding Table that rural debt had decreased by more than a million pounds since 1848, but this is not an exact statement of fact. Under the Turnpike Trust Act of 1831, roads, or particular parts of roads, were constructed and maintained out of subscriptions or loans by landowners or others interested; the surplus revenue available, after the maintenance had been provided for, on any of these roads being assigned as security for the repayment of such subscriptions or loans with interest. The introduction of railways having to a great extent diverted traffic from the roads, the tolls in many cases became insufficient to meet the payment either of instalment or interest. As turnpikes were abolished, and the roads taken over by the counties, the debts were revalued, and, as a rule, greatly reduced in amount or entirely extinguished. The apparent diminution of rural debt is, therefore, less a reduction of debt than a writing down of liabilities which had long ceased to be recoverable by the creditors.

The debt of the Parochial Authorities is a new liability, and has been chiefly contracted for the erection of schools. It has since 1874 increased with great rapidity.

The debts in 1893, charged directly against the rates, and the valuations of the three classes of Authorities, are as follows:—

	Debt.	Valuation.
	£	£
Urban Authorities	*9,000,000	13,078,000
Rural Authorities	733,000	†13,299,000
Parochial Authorities	4,072,000	24,180,000

3. GROWTH OF TAXATION.

23. In tracing the growth of taxation I deal in the first place with the more important of the old rates. They may be classified as follows:—I. Poor Rates; II. Heritors Rates for Education; III. Church and Burial Grounds Rates; IV. Road Rates; V. Prison and Police Rates; VI. Sanitary Rates.

* Estimate.

† The rural valuation (£13,299,000) includes upwards of £2,000,000 of urban valuation also included in the valuation of Urban Authorities. This amount of urban valuation therefore appears twice in the above Table. The parochial valuation (£24,180,000) represents the total valuation of Scotland.

I. Poor Rates.

24. I have said in an earlier part of the Report that no general and uniform system of relief of the poor was in existence before 1845. Up to that time the poor of all classes had been mainly maintained by church door collections, voluntary contributions, and private charity. It is true that compulsory assessments for the relief of the destitute and disabled (falling one-half upon owners, according to real or valued rent, and one-half upon occupiers, according to "means and substance"), had been authorised by Statute or by Privy Council Order from an early period; but prior to 1845 these assessments had been imposed and levied in a comparatively limited number of parishes.

The number of assessed parishes at different dates is shown in the following Table:—

Year.	Number of Assessed Parishes.	Gross Rental of Assessed Parishes.	Amount of Assessment.	Rate per £ of Assessment in Assessed Parishes.
		£	£	s. d.
1817	192	2,661,241	49,719	0 4½
1841	238	Not ascertained	128,258	...
1848	600	Do.	464,867	...
1856	716	10,767,766	588,066	1 1
1867	783	15,552,540	758,495	0 11¾
1874	811	18,368,079	793,969	0 10¼
1881	823	21,860,455	800,591	0 8¾
1892	839	23,719,998	753,744	0 7¾
1893	839	23,918,897	750,696	0 7½

It appears from this Table that within a few years of the passing of the Act of 1845 assessment had become general, and that the funds required for the maintenance and management of the poor had rapidly increased. It is satisfactory to note that there has been a continuous decline in the rate per £ since 1856. The reduction is due, however, not only to improved administration and the prosperity of the working classes, but to the assistance received from the State in the form of "Subventions."

The proportion of the cost of poor transferred in recent years from local to imperial taxation has been very considerable. Up to 1858 no grant in aid of poor law relief had been made. A grant of £10,000, towards the cost of poor law medical relief, was voted for the first time in that year, and in 1882 it was increased to £20,000—its present amount. In 1875, the first vote in aid of the cost of maintenance of pauper lunatics was taken, and in that year £59,483 was paid to Parochial Boards. The amount annually drawn from the parliamentary grant for the purpose rapidly increased, till in 1889 it had reached £91,334. In that year the grant was, under the Local Government (Scotland) Act, converted into a local taxation contribution and fixed at £90,500. Three years later the Education and Local Taxation Account (Scotland) Act provided that a further sum of £25,000 should be given in aid of pauper lunatics. It was also provided that £50,000 should be paid to Parochial Boards in "relief of rates generally." The sum now annually paid to Parochial Boards out of imperial funds (excluding Treasury payments in lieu of rates on Government property) amounts in all to £185,500.

Since 1848 the amounts expended on relief of the poor have been as follows:—

1848	£544,335
1867	815,626
1881	989,501
1893	1,028,717

of which there was paid out of imperial revenue

In 1848	Nil.
1867	£10,011 or 1 per cent.
1881	83,798 „ 9 „
1893	138,507 „ 13 „

and out of receipts other than Imperial subventions and assessments

In 1848	£68,210	or 13 per cent.
1867	61,775	„ 8 „
1881	82,033	„ 8 „
1893	142,422	„ 14 „

the balance falling to be met out of local assessment being

In 1848	£476,125	or 87 per cent.
1867	743,840	„ 91 „
1881	823,670	„ 83 „
1893	747,788	„ 73 „

II. Education Rates.

25. Although in one form or other an educational system may be said to have existed in Scotland for at least 600 years, legal provision was not made for the erection and maintenance of a school in each parish until 1696. In that year the settling of Schools Act ordered "that the heritors in every parish should meet and provide a commodious house for a 'school,' fix an annual salary not under 100 merks or over 200 merks for the schoolmaster, and 'stent' themselves and lay on the said salary conform to every heritor's valued rent, allowing each heritor relief from his tenants of the half of his proportion for settling and maintaining of a school and payment of the schoolmaster's salary."

The Act of 1803 fixed a scale of salaries for schoolmasters, and made provision for settling the amount of school fees to be charged, and directed that in every parish where a commodious house for a school was not provided, a schoolhouse should be built. The burden of erecting and maintaining the schools and schoolhouses was placed upon the heritors.

The first public grant for education was made in 1832, when a vote of £20,000 was taken in aid of education in Great Britain.

Parish schools and other means of education having been found to be inadequate in the Highlands and Islands, an Act was passed in 1838 authorising the Treasury to provide for the endowment of additional schools out of sums granted for education in Scotland.

In 1861 the law relating to schools was again amended. A higher scale of salaries to schoolmasters was authorised, and power was given to the heritors to establish girls' schools, and to the minister and heritors to grant retiring allowances to schoolmasters.

The important Act of 1872 created a practically new rate.* Under it education was made compulsory. Generally speaking, the parish, or, in the case of royal and parliamentary burghs, the municipal or police area of the burgh is the area of administration, and the School Boards, to whom the old parish schools were made over, are the local authorities. Their powers are extensive, and their expenditure, in connection with the provision of school accommodation and management, is very great. Revenue is derived from imperial grants, school fees, and rates; and for the providing or enlargement of schoolhouses they are authorised to borrow on security of the school fund and the rates.

School Rates levied in different Years.

Until recent years the education rate was by no means a heavy burden. It is estimated that the assessment on heritors amounted

In 1848 to	£50,000
1867 „	75,000

while the actual amount raised by assessment

In 1874 was	£204,837
1881 „	414,513
1887 „	486,467
1893 „	615,265

* Although the School Rate created by the Act of 1872 is regarded throughout this Report as a new rate, a proper comparison between it and the Old Heritors' Rate for Education may be made.

the average rate over Scotland being

	d.	
In 1848	1·2	per £ of Valuation.
1867	1·2	„ „
1874	2·6	„ „
1881	4·5	„ „
1887	5·0	„ „
1893	6·1	„ „

School Fees collected in different Years.

The amount of school fees (Indirect Assessment) collected in the same years was

In 1848	£35,000*
1867	45,000*
1874	75,523†
1881	201,095†
1887	259,790†
1893	35,711†

which, if levied according to valuation, would make an addition to the rates of

	d.	
In 1848	0·8	per £.
1867	0·7	„
1874	1·0	„
1881	2·2	„
1887	2·7	„
1893	0·4	„

Education Grants to School Boards.

The amounts paid to School Boards towards education from imperial sources, as shown in the Reports of the Accountant for Scotland to the Scotch Education Department, were

			d.	
In 1874 .	£34,518	being equal to a rate of	0·4	per £.
1881 .	317,852	„	3·4	„
1887 .	390,903	„	4·0	„
1893 .	835,925	„	8·3	„

These sums are exclusive of payments to denominational or other schools not under the School Boards.

The foregoing statistics will repay further consideration. The average school rate which in 1848 and 1867, is estimated at 1·2d. per £ of gross valuation, amounted to 2·6d. per £ in 1874 and rose steadily till it reached 6·1d. per £ in 1893. Between 1874 and 1893; a period of 20 years, the education rate had thus increased 134 per cent.

It is estimated that parish school fees averaged about 0·8d. per £ of valuation in 1848. In 1874, the fees collected in School Board Schools alone, amounted to 1d. per £ of the valuation of Scotland. They had increased, the progress being uniform on the whole, to 2·7d. per £ in 1887. In 1893, revenue from this source fell suddenly to 0·4d. per £, this immense diminution being the immediate result of the grants for relief of fees under the Local Government (Scotland) Act, 1889, and the Education and Local Taxation Account (Scotland) Act, 1892.

The remarkable growth of state aid to education is also well shown. The average annual grant to the country, during the period from 1833 to 1855 in respect of schools of all classes, appears to have been in round numbers £9,000; in 1893, nearly £836,000 was paid to School Boards from imperial funds. A large additional amount was, in the latter year, paid to schools not under School Boards, and to training colleges.

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* Estimate.

† Fees in schools under School Boards only as stated in Reports of Accountant for Scotland to Scotch Education Department.

The total assessment (Direct Local, Indirect Local, and Imperial), for the support of public education in certain years, subsequent to the passing of the Act of 1872, was as follows :—

Year.	Local Assessment.		Imperial Assessment.	Total.
	Direct.	Indirect.		
	£	£	£	£
1874	204,837	75,523	34,518	314,878
1881	414,513	201,095	317,852	933,460
1887	486,467	259,790	390,903	1,137,160
1893	615,265	35,711	835,925	1,486,901

The following Table shows the proportion which the various sources of income, exclusive of loans, bore to the total school board revenue in the same years, as shewn in the Reports of the Accountant for Scotland to the Scotch Education Department :—

	1874.	1881.	1887.	1893.
Rates	62·8	43·2	41·0	39·9
Fees	23·2	20·9	21·9	2·3
Government Grants	10·6	33·1	32·9	54·1
Other Sources	3·4	2·8	4·2	3·7
Total	100·0	100·0	100·0	100·0

The expenditure on education (exclusive of repayment of loans and duplicate entries in transactions between local bodies) was

In 1848	*£94,000
1867	*209,000
1874	327,916
1881	974,225
1887	1,320,090
1893	1,691,071

That is, for every £1 of expenditure incurred by Local Authorities in respect of education in 1848, there was incurred

	£	s.	d.
In 1867	2	4	6
1874	3	9	9
1881	10	7	3
1887	14	0	10
1893	17	19	10

Even this statement does not respresent the entire increase in cost of education in Scotland during the last 46 years ; the expenditure since 1872 on higher class schools, and other schools and colleges not under the School Boards, not being included.

III. Church and Burial Ground Rates.

(*a*) *Church Rates.*†

26. The burden of providing and maintaining the parish church and the manse and glebe has rested on the heritors or landowners, from an early period, and for this purpose they "stented" themselves according to the old valued rent of their estates. The provision of church accommodation for the people is still a burden on the heritors, and, though in ordinary circumstances the assessments

* Estimate.

† "Teinds" have not been included in the figures throughout this Report (*vide* page xlvi).

for buildings and the repayment of debt, &c., are imposed on the real rent, it would appear from the Local Taxation Returns that even at the present time certain rates for upkeep or repair of churches in purely landward parishes are levied on the old valued rent as shown in the cess-books.

While this rate fluctuates according to church requirements, its tendency is to decrease.

In 1881 it amounted to	. . .	£43,160
1885 „	. . .	40,920
1890 „	. . .	34,868
1892 „	. . .	29,625
1893 „	. . .	31,632

(*b*) *Burial Ground Rates.*

27. The old burial grounds were managed and maintained by the heritors who, among other matters, were bound to provide sufficient churchyard accommodation for the parishioners, and who, when necessary, assessed themselves for the purpose. The unsatisfactory state of churchyards drew public attention to the necessity of legislation; and the English Act of 1852 was followed three years later by a similar Act for Scotland. Under the 1855 Act, the Parochial Board or the Town Council is the Burial Authority according as the parish is held to be landward or burghal, and these authorities now chiefly provide for the interment of the dead.

The expenses of burial grounds under the Act of 1855 are met by interment fees and sale of lairs, any deficiency being paid out of assessment levied in the same manner as the poor rate.

In some parishes churchyards are still kept up by the heritors, who raise the funds required from an assessment laid on themselves.

The assessments levied for burial ground purposes in the years 1881 and 1893 were as follows:—

In 1881, by Parochial Boards	. .	£12,159
Town Councils	. . .	3,557
Heritors*	. . . .	3,216
Total	. .	£18,932
In 1893, by Parochial Boards	. . .	£10,717
Town Councils	. . .	2,761
Heritors*	. . . .	2,931
Total	. . .	£16,409

IV. Road Rates.

28. The old roads in Scotland may be divided into 4 classes:—

(*a*) Statute Labour Roads.
(*b*) Turnpike Roads.
(*c*) Military and Parliamentary Roads.
(*d*) Roads maintained under Private Acts.

(*a*) *Statute Labour Roads.*

The earliest Roads Act appears to be that of 1617, under which the Justices of the Peace were empowered to repair the public highways, and to punish those who refused to mend them. The system of direct labour was introduced by the Act of 1669; and all occupiers, in burghs and counties alike, were liable to be called upon for service. Where personal service was insufficient, a tax was levied on the heritors; the maximum rate being 10s. Scots in each pound of valued rent. If, after this "stent" or tax had been levied, there was still a deficiency, customs at bridges, causeways, and ferries were authorised to be collected.

This Statute was in force until the adoption of the Roads and Bridges Act of 1878. The increase of trade, however, had rendered direct service, which fell

* The amounts opposite "heritors" are the sums expended by them on churchyards,—burial ground assessments not being distinguished in the returns of ecclesiastical revenue and expenditure.

very heavily on the labouring classes, inconvenient and oppressive, and under Local Acts personal service was gradually commuted to an annual money payment. Commutation was rendered general by the "Conversion Money" Act of 1845, which gave the trustees the option of abolishing the system of direct labour, and levying a tax in lieu of it. In Bute and Shetland, however, the roads were maintained by direct labour until the Act of 1878 came into force.

(*b*) *Turnpike Roads.*

It has already been stated that power to impose "customs" or "tolls" on the highways was first authorised by the Act of 1669. There are no statistics now available to show how far such power was exercised; but there is ample evidence that before the close of the 18th century the great increase of traffic and the development of the country generally, had involved the construction and maintenance of new and improved lines of transit, and many local Turnpike Acts were passed between 1713 and 1800. Tolls were established, and large borrowing powers on security of the tolls, or rather of the surplus revenue of tolls, after meeting the cost of maintenance of the roads, were given under these Acts.

In 1831 all turnpike roads were (with certain exceptions in the case of Highland roads, and the Glasgow and Carlisle road), made subject to the provision of the General Act of that year (1 & 2 Wil. IV. c. 43).

Between 1848 and 1878 several counties had adopted special Acts by which Statute labour and turnpikes were abolished, and an assessment on rent substituted. Under the Roads and Bridges Act of 1878 the turnpike system ceased to exist at 1st June 1883. In burghs, however, though turnpikes were abolished, the authorities were authorised to continue the mode of assessment then existing, if they saw fit.

The decline in the turnpike system is illustrated by the following statement:—

Year.	* Revenue from Tolls.	* Expenditure on Turnpike Roads exclusive of Instalments of Loans and Interest.
	£	£
1849	237,695	198,714
1867	181,598	170,264
1881	101,813	112,058
1885	Nil.	Nil.

The indirect tax for the maintenance of roads (*i.e.*, tolls) did not fall exclusively upon the rural ratepayer. The roads within the county were, of course, used to some extent by the ratepayers within burghs from whom consequently a proportion of the expenditure was recovered. In the counties where there were few burghs this proportion would be inconsiderable; whereas, in the counties where burghs were numerous, it would be larger. But in either case no estimate of the amount collected from urban and rural ratepayers respectively is possible.

The revenue from tolls was equal to a rate per £ on the total valuation of Scotland:—

	d.
In 1849 of	5·6
1867 „	2·7
1881 „	1·1
1885 „	Nil.

The probability, however, is that in the earlier years, before the railway system was developed, the greater proportion of the tolls would be paid by the rural ratepayers, and that the rates per £ upon the rural districts would be somewhat higher, and those upon urban districts somewhat lower, than is shown here.

(*c*) *Military and Parliamentary Roads.*

After the Rebellion of 1745 the Highlands generally were in a disturbed condition, and highway communication being limited and imperfect, were difficult of access. For the better control of that part of the kingdom about 250 miles of "military" roads were constructed by Government.

* Taken from Abstracts of Income and Expenditure of Turnpike Trusts in Scotland.

Parliamentary roads, extending to 94 miles, were constructed in 1803 and following years, the expense being defrayed—one-half by Parliament, and one-half by the counties themselves.

These roads were also confined to the Highlands, and were managed by special commissioners. They were subsidised under several Acts of Parliament, and, finally, an annual grant of £5000 was voted for their maintenance. This grant ceased in 1863, and the roads and all charges in connection with them were transferred to the counties in which they were situated.

(d) Roads maintained under Special Acts.

Turnpike tolls and statute labour assessment were abolished in 14 counties under Private County Roads Acts, passed prior to 1878,—the cost of road maintenance and management being defrayed out of a direct assessment, which, in the counties referred to, amounted in 1881 to £96,548. The Special Roads Acts were repealed by the Local Government (Scotland) Act, 1889,—all county roads being now managed in terms of the Roads and Bridges Act of 1878.

Increase of Direct Road Rates in Counties.

29. The progress of the road rates in counties (including statute labour assessment, which, as will be shown in a subsequent portion of the Report, was levied in a different manner from all other rates), will be seen from the following Table :—

Year.	Amount of Assessment.	Rate per £ of Valuation.*
	£	s. d.
1848	102,092†	0 3½
1867	167,026†	0 3½
1881	256,464	0 4½
1893	362,909	0 6½*

The increase is due mainly (if not entirely) to the decline in the system of turnpike roads, alluded to in the previous page.

Increase of Road Rates in Burghs.

30. In burghs the streets are maintained out of assessment levied in terms of the Roads and Bridges Act of 1878, or Local Acts, or from other burgh funds. It is difficult, for various reasons, to show the precise amounts expended in burghs on the upkeep of roads and streets ; but, so far as can be ascertained, such expenditure appears to have been

In 1848	£26,143
1867	57,582
1885	148,953‡
1893	219,457‡

This expenditure was incurred solely in the construction, maintenance, and management of roads, and is exclusive of large annual sums to meet instalments of debt and interest. It is equivalent to a rate per £ on burgh rental of

	d.
In 1848	2
1867	2½
1885	3
1893	4

The expenditure on turnpike trusts (incurred in the years 1848 and 1867) is not included in these amounts.

* The rural valuation taken as the basis here and elsewhere throughout this report is the rental on which the county general assessment is levied. Calculated upon the basis of county road valuation (£12,209,490), which is less than the valuation for county general assessment, the average road rate in 1893 would be 7d. per £, and in 1867 and 1881 the rate would also be a fraction higher.

† Partly estimated.

‡ The expenditure for 1885 and 1893 is no doubt considerably understated. The cost of "Paving" in Burghs has in many cases been included in the Local Taxation Returns under the general heading "Lighting, Cleaning, Paving, &c.", and cannot be distinguished.

Grant in aid of Roads.

31. In 1882, a grant in aid of disturnpiked roads was given, £250,000 being voted to meet payments to the extent of one-fourth of the cost of maintenance of roads, disturnpiked since 1850, in England, Wales and Scotland. The amount required, however, was only £187,652, of which £20,487 went to Scotch Authorities. Of that sum there was paid to County Authorities, £16,874, and Burgh Authorities, £3,613.

In 1884–5 a separate grant of £35,000 was given to Scotland. This grant ceased in 1889-90, an annual contribution of £35,000 from the Local Taxation (Scotland) Account being paid in lieu of it.

V. Police or Constabulary Rates.

(*a*) *Counties.*

Prisons and Police (Rogue Money).

32. In early times the jurisdiction of the Scottish barons under the feudal system was very extensive, and many of the prison houses were maintained privately by them. General prisons or "castels" also were kept up at the expense of the Crown. Under the Acts of 1487 and 1528, persons who were arrested were lodged in the "Kingis Castel," or, where such did not exist, were committed to the custody of the sheriff of the county, and the charges defrayed out of the Crown revenues.

The important Scottish Act of 1579 was more than a simple Poor Law enactment. It was a combined Poor Law Act and Police Act; for, in addition to providing for the deserving poor, it authorised the apprehension and commitment to the "common prison" of "vagabonds" and "strang and idle beggars."

At the close of the 16th century Parliament placed the burden of erecting and upholding the prisons of the whole country on the burghs, to be met out of the common good or otherwise, at their expense. This burden was apparently considered an equivalent for the privileges enjoyed by the burgesses, and was borne by them for about two centuries and a half. But in many districts the Scottish nobility still maintained what may be termed private prisons in their own territories.

The first provision, rendering counties liable for a portion of the expense in criminal proceedings, is contained in the "Rogue Money" Act of 1724, which authorised an assessment for expenses in connection with the apprehension, maintenance and prosecution of criminals. This Act, however, provides only for the expenses before conviction, and makes no provision for the cost of maintenance after trial, and as a result, in many counties the maintenance of convicts fell, after sentence, entirely on the burghs. On the abolition of heritable jurisdictions in the reign of George II., the barons ceased to keep up prisons of their own, and the additional cost involved had accordingly to be borne by the burghs. But in many burghs the common good and other revenues were insufficient to meet the demands made upon them. Consequently the prisons fell into decay and became defective in point of accommodation and security.

A radical change was required, and a new system, the foundation of the present one, was instituted in 1839. In that year an Act to improve prisons and prison discipline was passed, under which a General Board and Local County Boards were constituted, and a regular police force was established for the first time. A general prison at Perth was also erected, partly out of imperial funds, and partly from assessment; the assessment being apportioned between counties and burghs according to population, and levied in landward parts of counties on owners, according to either real rental or old valued rent, as might be determined by the County Authorities.

The Act of 1857 brought the police administration under Government

control, and provided a "grant-in-aid." The basis of assessment, in every case, was fixed on real rental, as appearing in the Valuation Roll. It was provided that the Commissioners of Supply in each county should establish a sufficient police force; and in police matters Burghal Authorities were empowered to combine with counties if they saw fit.

In 1877 the Prisons (Scotland) Act abolished Local Prisons Boards, and vested all prisons in the Government. The whole cost in connection with prisons then became chargeable to imperial funds.

Under the Local Government Act of 1889, a fixed rate for the upkeep of the constabulary (determined on the average rate of the ten preceding years), is included in the consolidated rate paid by owners only,—the rate required for a deficiency, if any, being imposed one-half on the owners and one-half on the occupiers.

(*b*) *Burghs.*

Police or Constabulary Rates.

33. From an early period the burden of maintaining a police force appears to have been laid on the burghs, the cost being met mainly out of the "common good." Up to a comparatively recent period, the heavier part of the burden still lay upon the burghs, the cost being allocated as between counties and burghs according to population, and not according to rental; and the revenue of the "common good" (which had been much dilapidated through mismanagement), proving insufficient to meet the cost, assessment was resorted to, and became general.

It was not until 1860 that the allocation of the assessment, as between burgh and county, was made according to gross rental.

The General Police Act of 1862, under which, in addition to the control of a separate police force, provision was made and powers of assessment given for the lighting, cleaning, paving, improvement and drainage, &c., of burghs, superseded previous Police Acts.

Many of the burghs, however, constituted under the General Act of 1862, while exercising their powers in connection with lighting, cleaning, paving and drainage, maintain no police force of their own, and for constabulary, roads, and general purposes are still treated as part of the county. Such burghs are assessed (1) by the Burgh Commissioners for lighting, cleaning, &c., and (2) by the County Council for constabulary, roads, &c.

Expenditure for Constabulary Purposes in Counties and Burghs.

34. The rate per £ for exclusively constabulary purposes, as between burgh and county, cannot be given; but a comparison of the cost of police administration at different periods will suffice to show the progress of that branch of local taxation. A considerable proportion of the cost of pay and clothing has since 1857 been defrayed from a grant-in-aid, the present sum paid out of the local taxation account amounting to £155,000 per annum. A further sum of £40,000, is also paid annually from the same account towards the cost of police superannuation.

The cost of police in counties and burghs for the four periods of comparison is as follows:—

In 1848	£106,758
1867	223,636
1881	310,724
1893	454,374

Other Expenses of Criminal Establishments borne by, or transferred from Local to, Imperial Funds.

I may state incidentally that while the preceding figures represent the cost of the local constabulary, they do not by any means show the total cost of the

criminal establishment in Scotland, a very large proportion of which has, more especially within the last 50 years, been transferred to imperial funds. A share of the cost of criminal proceedings appears to have been first assumed by the Government in 1776, when the Scottish Exchequer began to defray out of the hereditary revenues of the Crown the expenses of criminal prosecutions conducted under the authority of the Lord Advocate. These hereditary revenues having been surrendered to the Exchequer by William IV., on his succession to the throne, the charges have since 1831 been met by votes from Parliament.

As a part of Sir Robert Peel's scheme in aid of rates, the expense of the General Prison at Perth was, in 1846, for the first time, met out of a parliamentary vote, and a contribution was made to Local Boards towards the cost of maintenance of prisoners tried by jury.

In 1851 further sums from imperial funds were given to Local Prison Boards for the upkeep of prisoners convicted by Sheriffs without a jury, a payment not exceeding 4s. per head per week in respect of each prisoner being allowed.

As already stated the whole cost of prisons was transferred to imperial funds by the Prisons Act of 1877.

Sheriff Court buildings are erected and kept up under the Sheriff Court Houses Act, of 1860, and later Act, 47 & 48 Vict. c. 42. The Treasury pay to the County Councils one-half of the estimated expense of buildings, as may be approved by them, the other half being met out of county assessment. They also contribute towards maintenance and repair of Sheriff Court houses under the Act 47 & 48 Vict. c. 42.

VI. Sanitary Rates.

35. The Act of 1427 prohibiting lepers from coming into burghs to purchase food except on certain hours on 3 days in each week, and from dwelling at any place "other than their own hospitals and at the port or gate of the town and other places outwith the burghs," is probably the first Scottish sanitary provision of which there is record. No mention is made in the Act of the funds out of which the hospitals were maintained, though it is probable that they were upheld out of the "common good" of the burgh.

In early times special precautions appear also to have been taken on the outbreak of an epidemic, to prevent the spread of the disease. So far back as 1456 a kind of rude quarantine was enforced in burghs, persons infected with the plague or pestilence being required to remain shut up in their houses and forbidden to mix with the people or go into the country.

The present century, however, was well advanced before any general system of sanitation came into operation. In burghs the foundation of such a system was laid in 1833, when power was given to the Commissioners, under the first of the General Burgh Acts, to construct sewers and drains, to light, clean, and pave, and to bring water into the towns. Powers of borrowing to a very limited extent for carrying out these operations and of assessing were given under this Act, and these powers were extended by the later Acts of 1850 and 1862.

The Removal of Nuisances Acts of 1846, 1848 and 1849, contain certain enactments applicable to the whole country, providing for the investigation of complaints as to nuisances injurious to health and the issue of regulations by the General Board of Health in London. The Board of Supervision in Edinburgh became the central authority for Scotland, but its powers were very limited, being confined to inquiry into the execution of the directions and regulations issued by the General Board of Health. The expenses incurred in carrying out the Acts were defrayed out of the poor rate, or, where no poor rate was imposed, out of a rate levied in the same manner as the poor rate. Penalties for the contravention of these Acts might also be inflicted.

Under the Act of 1856, which superseded the previous Nuisances Removal Acts, extended powers of rating and borrowing were given to the Local Authorities.

Further facilities for the improvement of the sanitary condition of urban and rural districts were provided by the Public Health Act of 1867, the Act at present in force, and additional powers were conferred upon the Central Board. In burghs the rates are levied in the same manner as the police rate, or where no police rate is imposed in the same manner as the poor rate. In rural districts the rate, which until the passing of the Local Government Act of 1889, was levied by the Parochial Board as the landward local authority, is now levied by the County Council. As in the case of the poor law, the public health assessment is levied on net rental, one-half being received from the owners and one-half from the occupiers.

Prior to 1868 any expenditure on sanitary purposes in rural districts was defrayed out of the poor rate, and particulars as to its amount cannot be ascertained. The amount however was inconsiderable, few sanitary measures having been adopted.

The public health assessments raised in counties after the passing of the Act of 1867 were

In 1869	£6,647
1875	19,207
1881	48,182
1887	62,070
1893	69,148

The average rate per £ of assessment in counties calculated upon the purely rural valuation (upon which the rate is levied) was

In 1869	about $\frac{1}{8}$d. per £
1875	„ $\frac{2}{5}$d. „
1881	„ 1d. „
1887	„ $1\frac{3}{10}$d. „
1893	„ $1\frac{1}{2}$d. „

The revenue shown above does not represent the total amounts received or expended by the counties for public health purposes. During 1893, for instance, over £48,000 was received from sources other than assessment.

The expenditure on sanitation in burghs was as follows :—

Year.	Expenditure.
	£
1848	28,861
1867	181,771
1881	412,010
1893	454,706

It will be seen that the expenditure in burghs increased nearly sevenfold between 1848 and 1867, and that between 1867 and 1881 it had more than doubled ; while in 1893 the increase over 1881 was about 10 per cent.

The items of expenditure for the two latter periods are :—

	1881.	1893.
	£	£
Drainage	46,851	84,543
Water Supply	327,224	218,381
Hospitals	24,695	112,774
Removal of Nuisances	13,240	39,008
Total	412,010	454,706

It will be observed that there has been a substantial increase on every purpose except water supply. On water supply the apparent fall has been considerable. It is accounted for by the fact that a large capital expenditure on water works was incurred in 1881. (Until lately the Scottish Local Taxation Returns were so framed that current and capital expenditure were not distinguished separately.)

4. INCREASE OF VALUATION OF REAL PROPERTY.

36. Prior to 1845 many of the local rates were levied on the old valued rental, as fixed in 1677. Taxation on such a rental fell almost entirely on land, and on land without regard to its present value. The Poor Law Amendment Act directed that assessment should be levied according to the annual value of lands and heritages, the annual value being defined as the rent at which, one year with another, the subject would let, under certain deductions in respect of the probable average cost of upkeep and taxation. *

In 1854 the Valuation Act was passed, in terms of which a roll is annually made up, showing the gross rental of lands and heritages in counties and burghs. That roll now forms the basis upon which all assessments on real rent are levied, and all assessments are now levied on real rent, the only exception being in the case of certain ecclesiastical rates for which the heritors still "stent" themselves on the old valued rent.

The difference between the real rental and the old valued rent at the time of the passing of the Valuation Act was enormous. The total valuation of Scotland as shown in the Valuation Rolls for the year 1855 was nearly £12,000,000 sterling; while the old valued rent (according to House of Commons Paper, No. 207, 1856) was only £3,598,272 Scots, or, reckoning £1 Scots as 1s. 8d. sterling, somewhat under £300,000 sterling.

Throughout this Report the real rental has been adopted as the basis of comparison. I have been unable to ascertain the real rental of the counties for the year 1848, and only an estimate (based on the probable rate of increase in the respective areas between 1848 and 1854) can be given. The estimate, however, is believed to be substantially accurate.

The growth in the valuation of Scotland during the present century has been very great. The real rental at different dates was as follows;—

In 1815	£6,652,000
1841	9,300,000
1848	10,236,000
1856	11,745,000
1867	16,260,000
1874	18,921,000
1881	22,276,000
1892	23,980,000
1893	24,180,000

Assuming that the old valued rent was a fair value at the time, and that the then value of the £ Scots was 1s. 8d. sterling, the value of real property has in 216 years increased from £300,000 to £24,180,000; or if the comparison be confined to the available figures of the present century the annual value of real property has risen since 1815 from (in round numbers) $6\frac{3}{4}$ millions pounds sterling to 24 millions pounds sterling, being about 260 per cent. of increase.

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* A very large and important assessment, that on "Statute labour roads," which in 1848 was almost universal over the country, differed in its incidence from every other local burden. In the Middle Ward of Lanarkshire, for instance, the rate was levied on—"*Land* for each ploughgate, six days' labour of two men, horses, and carts, equal to from £2, 10s. to £3, 12s., according to proved rate of labour. *Horses other than for husbandry*, for each horse, three days' labour of a man, horse and cart, equal to from 8s. 6d. to 12s. *Householders*, not less than two, nor more than four days' labour." In Kirkcudbright, the assessment was levied as follows:—"30s. per £100 Scots valuation from 26 parishes, and 20s. per £100 Scots valuation from two parishes" (Extract from Parliamentary Paper, No. 244, 1858).

An increase of 53 per cent. occurred between 1815 and 1848; of 58 per cent. between 1848 and 1867; of 37 per cent. between 1867 and 1881; and of 8 per cent. between 1881 and 1893.

The valuation of urban districts has increased as follows :—

Year.	Valuation.
1848	† £3,000,000
1856	3,599,000
1867	5,395,000
1881	10,566,000
1885	11,446,000
1890	12,205,000
1891	12,518,000
1892	12,894,000
1893	13,078,000

This valuation includes the rentals of all burghs,—royal, parliamentary and police.

The rise in the burgh valuation is most noticeable between the years 1867 and 1881. There is no doubt that this rise is mainly due to the many new burghs created under the Act of 1862; and to the rapid increase of the population in the larger towns, and the increased house accommodation thus required.

The assessable county valuation included a number of burghs which, for certain purposes, are assessed in the county; but by deducting the total burghal valuation from the valuation of the whole country, the valuation of the landward or rural districts may be obtained * :—

Year.	Landward Valuation.
1848	† £7,236,000
1867	10,865,000
1881	11,710,000
1885	12,104,000
1890	11,379,000
1893	11,102,000

It is important to ascertain the relative values of various descriptions of real property at different periods; and through the courtesy of Mr Fraser, Comptroller of Stamps and Taxes for Scotland, I have been able to construct a Table (Table 16 of Appendix A), showing the gross assessable value of (1) land, (2) buildings, and (3) other property: I shall revert to the subject later on; meanwhile, it may be stated that the percentage of valuation at different periods during the century was briefly as follows :—

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* The county valuations for general assessing purposes were :—

In 1848	† £7,236,000
1867	11,313,000
1881	13,864,000
1885	14,102,000
1890	13,716,000
1893	13,299,000

It must, however, be noted that many police burghs and certain small royal and parliamentary burghs are assessed in the county for police, road, or other purposes, and consequently these valuations now include the valuations of the burghs in question, and are much in excess of the valuation of the landward districts,—as has been explained.

The county valuation roll includes, and county assessments are levied on :—

I. The *Rural Area* of the county.

II. *Police Burghs having a population of less than* 7000 for county purposes other than (*a*) Public Health, and (*b*) in certain cases—roads.

III. *Police Burghs with a population of or over* 7000 for county purposes other than (*a*) Public Health, (*b*) Police where a separate force is maintained, and (*c*) in certain cases—roads.

IV. *Royal and Parliamentary Burghs with a population of less than* 7000 for Police and Contagious Diseases (Animals) Assessments.

V. *All Royal and Parliamentary Burghs which do not maintain a separate police force*—for Police Assessment.

VI. *Royal Burghs over* 7000, which do not return, or do not contribute to return a *Burgh* member to Parliament, for Contagious Diseases (Animals) Assessment.

† Estimate.

Year.	Lands.	Buildings.	* Other Property.
1814–5	76·4	20·6	3·0
1848–9	54·1	33·5	12·4
1867–8	42·9	39·0	18·1
1881–2	33·7	52·9	13·4
1892–3	26·0	56·4	17·6

It would further appear from the same Table (Table 16, App. A), that the rental of land, which in 1814–5 was £5,080,000, increased annually till 1879–80. It then reached a maximum of £7,769,000, when the increase was arrested, and a diminution set in; the fall in agricultural rent during the 13 years, ending May 1893, being no less than £1,478,000.† Since 1814–5 the rental of buildings has risen from £1,369,000 to £13,643,000; and the rental of other property from £203,000 to £4,247,000.

5. GEOGRAPHICAL STATEMENT.

37. The burden of local rates is not uniform; and I propose in this section to deal with their geographical distribution. The reasons why one district should be more heavily or more lightly rated than another are not always obvious; but a careful analysis of the figures may enable us to arrive at certain general conclusions.

(*a*) Poor Rates.

38. The Table on the following page shows the burden of poor rates in each county in the years 1856, 1867, 1874, 1881, and 1893, with the rise or fall in each between 1856 and 1893. The year 1856 is taken as the first year for comparison, being the earliest year for which the Parochial Valuation Rolls are available. The results have been arrived at by dividing the amount of assessment by the gross valuation of the assessed parishes.

The Table shows the almost universal reduction in the amount of the poor rate levied since 1856. In 11 counties there has been a decrease of 6d. in the £ and upwards, and of these 11 counties, 9 may be said to be agricultural or pastoral. In 20 counties the decrease has been between 2d. and 6d. per £, and in this division the mining, industrial, and agricultural counties are about equally represented. In 2 agricultural counties, Zetland and Caithness, the rate has gone up by 7d. and 3½d. respectively.

The most heavily burdened counties for poor law purposes in 1856 were, Zetland, Ross and Cromarty, Orkney, Sutherland, Argyll, and Inverness, all being rated at over 1s. 7d. per £.

In 1893 the same counties (excepting Argyll) were still the most heavily rated, the rate in each case being over 1s. 3d. per £. A satisfactory fall in the rates, from 1s. 8d. to 11½d. per £, had meanwhile taken place in Argyllshire; but an increase of 3½d. per £ (*i.e.*, from 1s. 5¾d. to 1s. 9¼d.) had taken place in the average rate in Caithness.

In Zetland the poor rate levied in 1856 pressed severely on the county. It was on an average 2s. 4½d. per £ of valuation; being considerably more than double the average rate throughout Scotland. In 1893 the pressure was still greater, when the average rate had reached 2s. 11½d.; while the average rate of Scotland had decreased to 7½d. per £. The rate in Shetland was therefore almost 4¾ times as heavy as the average rate over the whole country.

* Other property consists of railways, canals, mines, quarries, iron works, gas works, water works, &c.

† It would appear that the fall in agricultural rent is even greater than is shown here (*vide* paragraph 3 (*d*).).

Rate per £ of Assessment for Poor Law purposes in the Years 1856, 1867, 1874, 1881, and 1893.

County.	1856.	1867.	1874.	1881.	1893.	Decrease of Rate in 1893, as compared with 1856.
	s. d.	s. d.	s. d.	s. d.	s. d.	d.
Bute	1 4·2	1 3·0	11·1	8·2	6·2	10·0
Dumbarton	1 2·9	11·8	8·4	6·3	5·8	9·1
Argyll	1 7·9	1 6·6	1 3·4	1 0·5	11·5	8·4
Forfar	1 3·9	11·4	10·0	7·4	7·9	8·0
Linlithgow	1 1·7	11·0	9·1	7·1	5·8	7·9
Wigtown	1 4·8	1 4·6	1 2·1	8·9	9·2	7·6
Edinburgh	1 0·9	1 0·1	10·1	7·4	5·5	7·4
Clackmannan	1 0·3	11·5	11·9	8·5	5·0	7·3
Kirkcudbright	1 1·4	9·9	8·6	6·6	6·6	6·8
Aberdeen	1 2·8	1 1·8	1 1·2	9·8	8·2	6·6
Renfrew	1 1·8	1 0·0	10·7	10·5	7·8	6·0
Ross and Cromarty	1 11·1	1 7·3	1 7·2	1 6·3	1 5·4	5·7
Lanark	1 0·7	10·3	9·2	9·4	7·3	5·4
Kincardine	10·3	10·7	9·3	6·0	5·2	5·1
Nairn	1 3·8	1 5·7	1 5·1	1 0·8	10·7	5·1
Fife	10·6	9·3	8·5	7·7	5·6	5·0
Stirling	11·9	10·1	9·6	7·9	7·0	4·9
Roxburgh	9·6	7·5	7·1	5·4	5·2	4·4
Ayr	11·5	11·6	9·2	8·4	7·1	4·4
Inverness	1 7·7	1 8·7	1 5·8	1 2·1	1 3·4	4·3
Banff	1 5·5	1 7·8	1 7·5	1 2·7	1 1·3	4·2
Dumfries	10·5	8·9	7·9	6·6	6·3	4·2
Perth	10·7	9·3	8·8	7·3	6·6	4·1
Peebles	8·0	6·5	6·6	4·3	4·1	3·9
Sutherland	1 8·6	2 0·5	1 3·6	1 3·1	1 4·9	3·7
Berwick	8·6	8·4	7·9	5·3	5·3	3·3
Elgin	1 2·7	1 2·6	1 1·7	11·3	11·8	2·9
Kinross	6·8	6·8	5·8	4·8	4·1	2·7
Selkirk	7·4	7·3	5·5	5·3	4·7	2·7
Haddington	9·4	9·7	8·6	6·8	6·8	2·6
Orkney	1 8·7	1 6·3	1 7·1	1 4·7	1 6·5	2·2
Caithness	1 5·7	1 11·7	2 1·1	1 5·3	1 9·3	*...
Zetland	2 4·5	2 10·4	3 2·3	2 10·1	2 11·5	*...
Average Rate for Scotland	1 1·1	11·7	10·4	8·8	7·5	5·6

39. Passing from average burdens in counties to actual burdens in parishes a comparison of the poor rates levied in each parish at different periods, compiled from various Parliamentary Papers, will be found in Table 2 of Appendix A. It appears from this Table that—

	In 1874.	In 1893.
The number of Parishes assessed under 6d. per £ was	129	245
At 6d. and under 1s. per £	282	358
„ 1s. „ 1s. 6d. „	217	136
„ 1s. 6d. „ 2s. „	91	41
„ 2s. „ 2s. 6d. „	47	28
„ 2s. 6d. „ 4s. „	39	15
„ 4s. „ 5s. „	5	7
„ 5s. „ 6s. „	1	5
At and above 6s.	0	4

* In the county of Caithness there was an increase of 3·6d., and in Zetland there was an increase of 7·0d.

Forty-nine per cent. of the assessed parishes were rated at 1s. per £ and upwards for poor relief in 1874; in 1893 the proportion of such parishes had diminished to twenty-eight per cent.

The parishes in which a poor rate of 4s. per £ and upwards was levied in 1874 and 1893 are shown in the following Table.

1874.			1893.		
Parish.	County in which Situate.	Rate per £.	Parish.	County in which Situate.	Rate per £.
		s. d.			s. d.
Bressay,	Zetland,	5 0	Walls,	Zetland,	7 4½
Kilfinichen,	Argyll,	4 6	Barvas,	Ross,	7 4
North Knapdale,	Argyll,	4 0	Nesting,	Zetland,	6 8
Nesting,	Zetland,	4 0	Lochs,	Ross,	6 0
Barra,	Inverness,	4 0	Fetlar,	Zetland,	5 8
Sleat,	Inverness,	4 0	Tingwall,	,,	5 6
			Yell,	,,	5 6
			Delting,	,,	5 4
			North Mavine,	,,	5 0
			Sandsting,	,,	4 10⅔
			Kilmuir,	Inverness,	4 9
			Bressay,	Zetland,	4 9
			North Uist,	Inverness,	4 6
			Kilbrandon,	Argyll,	4 1
			Duirnish,	Inverness,	4 0
			Dunrossness,	Zetland,	4 0

It will be observed that all these parishes belong to the Highland and Island group of counties; and that in 1893 as many as ten were parishes in the county of Zetland.

But it must be kept in view that where, throughout this Report, the actual rates in specified parishes are given, the assessment is calculated on the net rental; and the net or assessable rental, unlike the gross rental, is a varying quantity, dependent on the amount of deductions under section 37 of the Poor Law Act of 1845, which may be allowed in the case of each parish by the Parochial Board. That amount is not uniform, and is in certain cases excessive. There is reason to believe that deductions exceptionally high have been given in certain of the Zetland parishes.

(*b*) School Rates.

40. I have no actual statistics of the rates which the landowners or heritors in each county imposed on themselves for the maintenance of parish schools; the statement in a subsequent paragraph of the Report that the average rate, before the passing of the Education Act of 1872, would be approximately one-half the rate levied in 1874, about 1·3d. per £ is an estimate only; but the following Table shows the progressive rise of the rate in each county since the passing of the Act:—

Rate per £ of Assessment under the Education (Scotland) Act, 1872, in the Years 1874, 1881, and 1893.

Counties.	1874.	1881.	1893.	Increase of Rate in 1893, as compared with 1874.
	d.	*d.*	*d.*	*d.*
Forfar	1·9	3·4	7·0	5·1
Dumbarton	2·4	4·5	7·1	4·7
Stirling	2·3	5·1	7·0	4·7
Renfrew	1·8	4·6	6·4	4·6
Edinburgh	1·6	3·6	6·1	4·5
Caithness	3·8	9·3	8·2	4·4
Zetland	6·7	11·2	11·0	4·3
Banff	3·6	7·9	7·5	3·9
Elgin	3·2	8·4	7·1	3·9
Aberdeen	3·1	5·9	6·9	3·8
Kincardine	2·7	5·5	6·5	3·8
Wigtown	2·6	5·2	6·4	3·8
Peebles	2·5	3·6	6·2	3·7
Fife	2·2	4·1	5·6	3·4
Haddington	2·3	4·8	5·7	3·4
Lanark	2·6	3·6	6·0	3·4
Linlithgow	1·9	3·7	5·2	3·3
Clackmannan	2·5	3·1	5·6	3·1
Selkirk	2·9	4·8	6·0	3·1
Sutherland	5·5	8·4	8·4	2·9
Ayr	2·0	4·2	4·8	2·8
Roxburgh	2·7	3·9	5·5	2·8
Dumfries	2·7	4·4	5·3	2·6
Berwick	2·6	3·8	5·1	2·5
Kinross	·9	2·8	3·4	2·5
Perth	2·9	4·4	5·1	2·2
Argyll	5·0	6·8	7·1	2·1
Nairn	3·6	7·9	5·6	2·0
Kirkcudbright	3·2	4·5	5·0	1·8
Inverness	5·2	6·9	6·8	1·6
Orkney	5·8	8·1	7·2	1·4
Ross and Cromarty	5·1	9·3	6·1	1·0
Bute	3·9	5·4	4·5	·6
Average Rate for Scotland	2·6	4·5	6·1	3·5

The education rate has increased in every county since 1874. The average over Scotland has been increased from 2·6d. to 6·1d., a rise of 3·5d. or 135 per cent. The assessments in 1874 being higher in Highland and Island than in Lowland Counties, the rate of increase during that period has, on the whole, been less rapid in the Highlands and Islands.

In 7 counties the rise has been over 4d. per £ of gross valuation; in 12 counties over 3d. and under 4d. per £; in 8 counties over 2d. and under 3d. per £; and in 6 counties it has been 2d. per £ and under.

This rate which, 20 years ago, was small, has rapidly become a very heavy burden. In 1893 it amounted on an average

In 1 County to 11d. per £.
2 Counties 8d. and under 11d. per £.
7 „ 7d. „ 8d. „
10 „ 6d. „ 7d. „
10 „ 5d. „ 6d. „
2 „ 4d. „ 5d. „
1 „ 3d. „ 4d. „

In no county is it so low as 3d. per £.

School Rates in Landward Parishes.

41. The following Statement shows the number of parishes in which school rates, varying from under 6d. per £ to 2s. 6d. per £, were imposed in 1874 and 1893.

Number of Parishes assessed.	1874.	1893.
Under 6d. per £	636	266
6d. per £ and under 1s.	213	539
1s. „ „ 1s. 6d.	17	61
1s. 6d. „ „ 2s.	1	8
2s. „ „ 2s. 6d.	2	8
At 2s. 6d.	...	1

It will be seen that in many parishes the school rate now presses with great weight; and (as in the case of the poor rates) the abnormally high school rates are found, as a rule, in Highland and Island parishes.

The parishes rated at 1s. 6d. per £ and upwards in 1874 and 1893 are as follows:—

1874.			1893.		
Parish.	County.	Rate.	Parish.	County.	Rate.
		s. d.			*s. d.*
North Uist	Inverness	2 0	North Uist	Inverness	2 6
Stennis	Orkney	2 0	Walls	Zetland	2 5
Walls	Zetland	1 6	Glenbucket	Aberdeen	2 4
			Yell	Zetland	2 2
			Delting	Zetland	2 1⅓
			Leochel Cushnie	Aberdeen	2 0
			Nesting	Zetland	2 0
			North Mavine		2 0
			Sandsting		2 0
			Dyce	Aberdeen	1 10
			North Knapdale	Argyll	1 10
			Creich	Fife	1 10
			Fetlar	Zetland	1 10
			Kilbrandon	Argyll	1 9½
			Canisbay	Caithness	1 8
			Snizort	Inverness	1 6½
			Assynt	Sutherland	1 6

School Rates in Burghs.

42. In burghs also the school rates have risen considerably during the past 20 years, as will be seen from the following Table:—

Number of Burghs, having Burgh School Boards, assessed.	1874.	1893.
Under 6d. per £*	61	11
At 6d. and under 10d. per £	11	38
From 10d. to 1s. 4d. per £	...	24

In 4 burghs only had a decrease in the school rate occurred between 1874 and 1893; in 2 burghs the rate was the same; while an increase—

Under 3d. per £ had taken place in 6 Burghs;
Of 3d. per £ and under 6d. per £ had taken place in 29 Burghs;
„ 6d. „ „ 9d. „ „ 25 „
„ 9d. „ „ 1s. „ „ 4 „
„ 1s. „ and upwards „ „ 3 „

* In the case of one Burgh School Board no rate was imposed in 1874.

(*c*) Poor and School Rates combined.

(1) *Geographical Distribution of Heaviest Rates.*

43. I have dealt throughout this Report, in considerable detail, with the *Parish Rates*, for three reasons. (1) They are the only burdens affecting the whole area of the country—burgh and landward; (2) with the exception of burgh rating (which in great part is remunerative), they are the heaviest local rates levied, and (3) they are the only *General* rates, the pressure of which falls equally on owners and occupiers.

Parish rates embrace the following assessments:—poor rates, school rates, and, in certain Parishes, valuation rates, registration rates, and burial ground rates.

In the following analysis, however, only poor and school rates will be considered. No statistics of the rates, other than poor and school, prior to 1881, can be obtained; but there is every reason to believe that the incidence of these rates was practically the same in 1856 as at the present time. In any case, however, the average rates for the purposes of valuation, registration, and burial grounds are so inconsiderable in parishes (amounting in all to about ¼d. per £ on the average), that for the purposes of comparison it is unnecessary to include them.

I have already said that specific information regarding the school rates levied before the passing of the Education Act by the Heritors on themselves cannot now be obtained, but from information gleaned from various sources I estimate that the average rate over the whole country slightly exceeded 1d. per £, or about one-half the rate levied in the first year after the Education Act of 1872 took effect. In comparing the parish rates of 1856 with those of later periods, I have considered that the average rate of increase over the whole of Scotland, between 1856 and 1874, might be taken as the criterion of the average rate of increase in individual counties, and have accordingly estimated that the average school rate imposed in each county in 1856 was equal to one-half of the average rate imposed in the county in 1874.

If, on this basis, we examine narrowly the geographical distribution of parish rates at different periods, it will be found, as a rule, (1) that the most heavily rated counties in 1856 are still the most heavily rated,—the exceptional burden of local taxation having, so to speak, become hereditary; and (2) that these heavily rated counties are chiefly situated in the Highlands and Islands. The counties where the rates were highest in 1856 and succeeding years are shown in the following Table:—

Counties in which the Average Parish Rates (Poor and School Rates) were greater than the Average Rate for Scotland in the years 1856, 1874, 1881 and 1893.

County, 1856.	s.	d.	County, 1874.	s.	d.	County, 1881.	s.	d.	County, 1893.	s.	d.
Zetland	2	7·8	Zetland	3	9·0	Zetland	3	9·3	Zetland	3	10·5
Ross and Cromarty	2	1·6	Caithness	2	4·9	Ross and Cromarty	2	3·6	Caithness	2	5·5
Orkney	1	11·6	Orkney	2	0·9	Caithness	2	2·6	Orkney	2	1·7
Sutherland	1	11·3	Ross and Cromarty	2	0·3	Orkney	2	0·8	Sutherland	2	1·3
Argyll	1	10·4	Banff	1	11·1	Sutherland	1	11·5	Ross and Cromarty	1	11·5
Inverness	1	10·3	Inverness	1	11·0	Banff	1	10·6	Inverness	1	10·2
Caithness	1	7·6	Sutherland	1	9·1	Inverness	1	9·0	Banff	1	8·8
Banff	1	7·3	Nairn	1	8·7	Nairn	1	8·7	Elgin	1	6·9
Wigtown	1	6·1	Argyll	1	8·4	Elgin	1	7·7	Argyll	1	6·6
Bute	1	6·1	Elgin	1	4·9	Argyll	1	7·3	Nairn	1	4·3
Nairn	1	5·6	Wigtown	1	4·7	Aberdeen	1	3·7	Wigtown	1	3·6
Forfar	1	4·8	Aberdeen	1	4·3	Renfrew	1	3·1	Aberdeen	1	3·1
Aberdeen	1	4·3	Bute	1	3·0	Wigtown	1	2·1	Forfar	1	2·9
Elgin	1	4·3	Clackmannan	1	2·4	Bute	1	1·6	Renfrew	1	2·2
Dumbarton	1	4·1							Stirling	1	2·0
Kirkcudbright	1	3·0									
Renfrew	1	2·7									
Linlithgow	1	2·6									
Average for Scotland	1	2·4	...	1	1·0	...	1	1·3	...	1	1·6

It will be seen that Zetland heads every column. It was in 1856, and still is, by far the most heavily rated area in Scotland. In 1856 it had a rate of 6d. per £ more than any other county; in 1874, 1s. 4d.; in 1881, 1s. 5½d.; and in 1893, 1s. 5d. In 1856 the rate in Zetland was 120 per cent. above the average of Scotland; in 1874, 246 per cent.; in 1881, 240 per cent.; and in 1893, 242 per cent.

Of the 18 counties in which the rate was over the average in 1856, 12 were still over the average in 1874, 1881, and 1893.

The counties which have uniformly had the highest parish rates are Zetland, Caithness, Orkney, Ross and Cromarty, Sutherland, Inverness, Banff, and Argyll, the counties forming the Northern and Western Highlands.

In support of my statement that high rating for parish purposes in the Highlands has become hereditary, I would again refer to the preceding Table. We find that the counties rated over 1s. 11d. per £ were in

1856.	1874.	1881.	1893.
Zetland	Zetland	Zetland	Zetland
Orkney	Orkney	Orkney	Orkney
...	Caithness	Caithness	Caithness
Sutherland	...	Sutherland	Sutherland
Ross	Ross	Ross	Ross
...	Inverness	...	...
...	Banff	...	...

The counties of Zetland, Orkney and Ross, appear in the list for each year, while Caithness and Sutherland are found in three out of the four lists.

(2) *Parishes having exceptionally high Parish Rates.*

44. I have been dealing hitherto with the average parish rate over whole counties; when we come to look at the parishes individually we find that there are a considerable number where abnormally high rates (say 3s. in the £ and upwards) have been, and continue to be levied. Thus the number of parishes having parish rates of—

	In 1874.	In 1885.	In 1893.
3s. and under 4s. per £ was . . .	32	16	18
4s. „ 5s. „ „ . . .	13	11	9
5s. „ 6s. „ „ . . .	3	9	5
6s. „ 7s. „ „ . . .	...	3	3
7s. „ 8s. „ „ . . .	...	3	6
8s. „ 9s. „ „ . . .	...	1	1
9s. „ 10s. „ „ . . .	...	1	1

It is perhaps unnecessary to add that these parishes belong almost exclusively to the Highland and Island district to which I have referred. High as the parochial rates are, they do not comprise the whole of the local burdens falling upon these areas, the county rates having still to be added.

(*d*) County Rates.

Increase of direct county rates proper.

45. Great difficulty has been experienced in many counties in obtaining accurate information with regard to the rates levied in early years, the records of the Statute Labour Roads Trusts in some cases being amissing, and in others very deficient. It has accordingly been frequently necessary to supplement the information obtained from the County Books by estimates of the Statute Labour Roads Assessment, based on the figures contained in the Report of the Com-

missioners for inquiring into matters relating to public roads in Scotland, dated 1859, and it is believed that the figures shown in Table 9 of Appendix A are substantially and for all practical purposes sufficiently accurate.

It must be kept in view that in 1848 in all the counties, with the exception of Argyll, Bute, Ross and Cromarty, Sutherland, Orkney and Zetland, the roads were in great part maintained out of assessment indirectly levied as tolls,* and that except in these counties the great apparent increase of the county rates is to a considerable extent due to the transfer of the burden of road expenditure, the heaviest of all county burdens, from an indirect to a direct tax.

Consequently, any comparison of the direct county rating of the present time with previous periods in which this is not taken into account would be misleading. Omitting expenditure on roads, however, it would still appear that rural expenditure falling upon the rates has increased in a still greater ratio than rural valuation, and that, on the average, the pressure of rural rates† (exclusive of Road Rates) was greater by about $2\frac{1}{4}$d. per £ in the year 1893 than in the year 1848.

The county rates levied in 1893 must now be briefly examined. These rates have been ascertained by dividing the amount of assessment collected by the assessable valuation of the county, used for general county assessments. I am aware that this will not give the absolutely true rate levied, there being different assessable valuations in many counties for roads, for constabulary, and for other purposes; but it is necessary that the same principle should be adhered to throughout the report, and, for the present purpose, the difference, being on an average not more than $\frac{3}{4}$d. per £, is immaterial.

I find then that the average county rate in 1893 was $11\frac{1}{4}$d. per £. In 14 counties the rate exceeded 1s. per £. These counties were :—

	s.	*d.*		*s.*	*d.*
Orkney	1	$9\frac{3}{4}$	Inverness	1	1
Nairn	1	$8\frac{1}{4}$	Sutherland	1	1
Bute	1	$4\frac{1}{4}$	Zetland	1	$0\frac{3}{4}$
Renfrew	1	$3\frac{1}{4}$	Peebles	1	$0\frac{1}{2}$
Haddington	1	$2\frac{1}{4}$	Banff	1	$0\frac{1}{4}$
Argyll	1	2	Edinburgh	1	$0\frac{1}{4}$
Linlithgow	1	$1\frac{1}{4}$	Selkirk	1	$0\frac{1}{4}$

With the exception of Renfrew these counties may all be considered chiefly pastoral or agricultural.

The actual rates per £ levied on owners and occupiers in each assessing area for county purposes will be found in Table 1 of Appendix A.

(*e*) Parish and County Rates combined.

46. Table 10 of Appendix A shows the rates which may be considered the average burdens falling upon rural districts in 1856, 1874, 1881, and 1893. I must again point out, however, that while in some counties heavy increases have occurred, the average increase of rural rates may be regarded as being balanced by the reduction of indirect county assessment following the abolition of tolls on turnpike roads, and that the increase may be looked upon more as a change in the mode of rating than as an increase of rates.†

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* The amounts received from turnpike tolls in each county in 1849, 1867, and 1881, are given in Table 9 of Appendix B.

	In 1848.		In 1893.	
	s.	*d.*	*s.*	*d.*
† The average direct rural rates proper were	0	6	0	$11\frac{1}{4}$
of which the rate per £ of Road Rates (paragraph 29) was	0	$3\frac{1}{2}$	0	$6\frac{1}{2}$
leaving the average rate per £ of County Rates other than Road Rates	0	$2\frac{1}{2}$	0	$4\frac{3}{4}$

being an increase in 1893 of County Rates other than Road Rates of 0 $2\frac{1}{4}$d. per £.

	In 1848.		In 1893.	
	s.	*d.*	*s.*	*d.*
and Road Rates in counties amounted to	0	$3\frac{1}{2}$	0	$6\frac{1}{2}$

an increase of 0 3d. per £.

The total increase of direct rural Rates therefore in 1893 as compared with 1848, was 0 $5\frac{1}{4}$d. per £.

On the other hand, Revenue from Tolls (now abolished) would in 1849 have produced a rate per £ on the Gross Rental of Scotland, including Burghs, equal to $5\frac{1}{2}$d.

The average rate per £ of Parish rates in certain years is shown in the table on page xxxviii.

The following Table shows the counties in which the pressure of direct rates for all purposes in 1856, 1874, 1881, and 1893 was greatest :—

COUNTIES in which the Average Total Rates levied by Parish and County Authorities were above the Average Rate for Scotland in 1856, 1874, 1881 and 1893.

County, 1856.	s.	d.	County, 1874.	s.	d.	County, 1881.	s.	d.	County, 1893.	s.	d.
Sutherland	3	5¼	Zetland	4	8½	Zetland	4	9¾	Zetland	4	11¼
Zetland	3	3	Orkney	3	9½	Orkney	3	9½	Orkney	3	11½
Inverness	3	0¾	Caithness	3	5½	Caithness	3	1¼	Sutherland	3	2¼
Ross and Cromarty	3	0	Sutherland	3	2¼	Ross and Cromarty	3	1	Caithness	3	1¾
Orkney	2	11½	Ross and Cromarty	3	1¾	Nairn	2	11½	Nairn	3	0½
Argyll	2	10	Nairn	3	0¾	Sutherland	2	10¾	Inverness	2	11¼
Caithness	2	8½	Inverness	3	0¼	Argyll	2	10¼	Banff	2	9
Bute	2	3	Bute	2	11½	Banff	2	8¼	Ross and Cromarty	2	8¾
Banff	2	1½	Argyll	2	9	Elgin	2	6¾	Argyll	2	8½
Nairn	2	1¼	Banff	2	8	Inverness	2	6½	Elgin	2	5¾
Elgin	2	0½	Elgin	2	5¾	Aberdeen	2	1½	Renfrew	2	5½
Forfar	1	11¾	Aberdeen	2	4¼	Forfar	1	9¼	Bute	2	3
Wigtown	1	10¾	Wigtown	2	1¼	Perth	1	9¼	Haddington	2	2¾
Dumbarton	1	10½	Peebles	1	10½	Clackmannan	1	9	Forfar	2	2
						Bute	1	8½	Wigtown	2	1½
									Stirling	2	1
									Aberdeen	2	1
Average rate	1	8½	Average rate	1	8½	Average rate	1	8¼	Average rate	2	0¾

The average rural rate for 1893 shown here is stated as 2s. 0¾d., and it is roughly obtained by adding the average county rate proper to the average parish rate for Scotland. From a careful examination and allocation of the parish rates, however, it would appear that the total average rate levied in rural districts would be more accurately stated at 2s. 0·4d., as shown in paragraph 18.

As might be anticipated from a perusal of the Tables of parish rates, the counties having the heaviest *total burdens* are almost invariably the Highland and Island ; the 9 counties rated at over 2s. 6d. per £ being all in that district of the country.

Zetland* again holds the unenviable position of being the most highly rated county, and it is followed at some distance by Orkney, Sutherland and Caithness. It will also be observed that nearly all the heavily burdened counties are mainly pastoral or agricultural.

Landward Parishes and parts of Parishes having exceptionally high Rates for all purposes.

47. There is shown in Table 12 of Appendix A, those rural parishes or (where the parish is partly burghal) rural parts of parishes in which the rate per £ of all rates in 1893 exceeded 4s. per £ of assessable rental.

It appears that the rating was as follows :—

In	1	Parish,	11s. 7¾d.	per £.	
,,	4	Parishes	9s. and under	10s.	per £.
,,	5	,,	8s. ,,	9s.	,,
,,	2	,,	7s. ,,	8s.	,,
,,	4	,,	6s. ,,	7s.	,,
,,	10	,,	5s. ,,	6s.	,,
,,	33	,,	4s. ,,	5s.	,,

These parishes are all situated in the heavily rated district to which I have had occasion to refer on several previous occasions.

* *Extract from Report of Mr Peterkin, General Superintendent of Poor, dated 15th July* 1893.

The small rental of the lands and heritages in Shetland (reduced still further by the decisions of the Crofter Commissioners) has necessitated unusually high poor rates and school rates as well. . . The fact remains that the burden on lands and heritages in Shetland is excessive. The wealth of Shetland lies undoubtedly, not in the land, which as a whole is poor and unproductive, but in the sea —and as the great bulk of the people are fishermen, or connected in some way with the fishing industry, their crofts can only be regarded as mere dwelling-places when on shore, and which they have on payment of not more than would be required in towns for the use of one or two rooms. It is very obvious that when the proprietor of lands depends solely upon his rents the burden of the rates must in his case be most oppressive.

The following statement shows the 12 most highly burdened areas in Scotland, with the amount of rates falling upon the owner and occupier in each :—

STATEMENT showing the Rate per £ of all Rates falling upon Owners and Occupiers respectively in the twelve Landward Parishes in Scotland having Rates upwards of 7s. per £ of Assessable Rental.

Parish.	County in which Situate.	Total Rates levied.	Rates falling on	
			Owners.	Occupiers.
		s. d.	s. d.	s. d.
Walls	Zetland	11 7¾	6 3¼	5 4½
Nesting	Zetland	9 11½	5 2	4 9¼
Delting	Zetland	9 4	5 0½	4 3½
Barvas	Ross	9 3¼	4 9¼	4 6
Yell	Zetland	9 2	4 11¾	4 2¼
Sandsting	Zetland	8 10½	4 10	4 0½
North Uist	Inverness	8 8½	4 6¼	4 2¼
North Mavine	Zetland	8 7¾	4 9½	3 10¼
Fetlar	Zetland	8 3¼	4 4	3 11¼
Tingwall	Zetland	8 0¾	4 2¾	3 10
Lochs	Ross	7 11¼	4 1¼	3 10
Kilbrandon	Argyll	*7 0½	*3 8¼	*3 4¼

Of these areas—

8 are situated in Shetland
2 „ „ Ross
1 is „ „ Inverness
and 1 „ „ Argyll

I must again, however, draw attention to the fact that the *Parochial* Rates are levied not upon gross, but assessable rental, and that the deductions allowed from gross rental in arriving at net assessable rental in Zetland are very high, amounting in some parishes to 33⅓ per cent.

(*f*) † RATES PER £ OF ALL RATES LEVIED IN URBAN DISTRICTS.

48. Table 11 of Appendix A shows the total actual rates levied in burgh areas for all purposes, exclusive of rates levied in special water supply and drainage districts. These rates vary greatly, ranging from 1s. 4d. in Laurencekirk to 7s. 2¼d. in Tobermory. While in no case is the total rating of a burgh so high as in the most highly rated rural districts, yet in many instances it presses with great severity on the ratepayers. It should be kept in view that the parochial rates included in the general rates are levied on net rental, and that burgh and county rates are imposed on gross rental.

In 1892–3 the rates amounted to

7s.	per £ and under	8s.	in	2 Burghs
6s.	„ „	7s.	„	6 „
5s.	„ „	6s.	„	34 „
4s.	„ „	5s.	„	50 „
3s.	„ „	4s.	„	78 „
2s.	„ „	3s.	„	22 „
1s.	„ „	2s.	„	5 „

In the 8 burghs assessed at 6s. and upwards per £, the incidence of rating was as follows :—

* In Easdale Special Drainage District an additional assessment of 4d. per £ on owners, and 4d. per £ on occupiers is levied.

† The rate per £ of assessment of all burghs and of rural areas will be found in Table 1 of Appendix A.

Burgh.	Total Parochial Rates.		Total County Rates.		Total Burgh Rates.		Total of all Rates.		Total of all Rates on Owners and Occupiers.
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Tobermory	1 4	1 4	0 7½	0 3¾	1 1	2 6	3 0½	4 1¾	7 2¼
Banff	1 3¼	1 3¼	...	...	1 10½	2 8½	3 1¾	3 11¾	7 1½
Kirkwall	1 9⅛	1 9⅛	...	...	1 2	2 1	2 11⅛	3 10⅛	6 9¼
Thurso	1 3	1 3	0 4	...	0 7	3 1	2 2	4 4	6 6
Wick	1 8½	1 9½	...	...	0 6	2 6	2 2½	4 3½	6 6
Lerwick	1 7	1 7	0 6¾	0 2	0 3	2 4	2 4¾	4 1	6 5¾
Pittenweem	0 6¼	0 6¼	...	...	2 10½	2 3	3 4¾	2 9¼	6 2
Aberchirder	1 6	1 6	0 7½	0 3¾	0 11½	1 1½	3 1	2 11¼	6 0¼

It will be seen that in all these burghs, with the exception of Pittenweem, both the parochial rates (the poor and school rates) and purely burghal rates were very high, and that, in addition, county rates fell on Tobermory, Thurso, Lerwick, and Aberchirder.

The following Table shows the total general rates for the year 1892–93 in the burghs in Scotland having a population of 20,000 and upwards, arranged in the order of their rating.

	s. d.		s. d.
Greenock	5 4½	Arbroath*	4 2½
	5 1¾		3 11½
Glasgow*	4 10½	Kirkcaldy*	4 0¼
	4 8¼		3 11½
	4 6¾		3 10½
	4 1½		3 5¾
	5 1		3 10½
Paisley*	4 9½		3 10
	4 7½	Edinburgh*	3 9
Dundee*	4 11¾		3 8½
	4 1		3 8½
Dunfermline	4 10½		3 8
	4 7		3 9½
Aberdeen*	4 4	Ayr*	3 3
	4 3		2 9
	4 2½	Govan	3 7½
	4 3	Hamilton	3 7½
Perth*	4 1¾	Coatbridge*	3 6¼
	4 1½		3 2¼
	4 2½	Partick	3 5¼
Leith*	4 0½	Kilmarnock*	3 1½
	4 0½		2 10¾
	3 11¼		

and the total general rating in burghs, having populations between 10,000 and 20,000, is shown in the following Table :—

	s. d.		s. d.
Falkirk	5 7¾	Dumfries	4 0¼
Peterhead	5 2¼		3 11½
Forfar	5 2	Motherwell*	3 10½
	5 0½		3 8½
Wishaw*	4 0	Pollokshaws	3 8
	5 0	Airdrie	3 6¾
Port Glasgow*	4 4	Alloa	3 6½
Inverness	4 8	Clydebank	3 5½
	4 7¼	Kinning Park	3 4¾
Dumbarton*	4 4½	Stirling*	3 4½
	4 7¼		2 11
Hawick*	4 7	Rutherglen	3 1
	4 5¾		
Montrose*	3 7¼		
Galashiels	4 4¾		

* These burghs are in several parishes or parts of parishes, and their rates vary in the parochial areas, for, although the burgh rate proper is uniform over the whole urban area, the poor rates generally differ in each parochial area of the burgh. In addition to the general rating areas of the burgh, special areas are frequently formed into drainage and water supply districts, and are assessed specially for drainage, or water supply, or both, as the case may be.

6. AMOUNT OF DIRECT LOCAL TAXATION BORNE BY LANDS, HOUSES, AND OTHER PROPERTY, RESPECTIVELY, IN 1848 AND 1893.

49. It has been seen from the figures given in paragraph 36, that, whereas in 1848 the valuation of land was in excess of that of all other classes of real property, the relative proportions had, prior to 1893, been so radically altered, that in that year land represented little more than a fourth of the whole.

I have no complete Returns showing the proportion of rates borne respectively by—(1) Land, (2) Buildings, (3) Other Property: a rough approximation may be arrived at by apportioning the assessments according to the gross rental.*

(I.) *Parish Assessments.*

The parish rates (excluding heritors' rates), amounting in 1848 to £465,000, and in 1893 to £1,394,000, were levied over the whole area of Scotland, burghal and rural. By apportioning the parish rates produced in these years according to the rental of each class of property, and making allowance for the effect of classification† on the amounts of the rates falling on each class in classified parishes, it is found that in 1848 the parish rates were raised as follows:—

From Land,	£245,000
Houses,	162,000
Other Property,	58,000

and in 1893

From Land,	£329,000
Houses,	825,000
Other Property,	240,000

Heritors' assessments will be dealt with as if entirely falling on land.

(II.) *County or Rural Assessments.*

County rates being levied on gross rental, fell on lands, &c. in proportion to that rental.

The proportion of land in burghs being inconsiderable, it has been disregarded in arriving at an estimate of the rates falling on land, all the land valued in 1893 at £6,291,000 being taken as rated in the county. It is further estimated that the valuation of buildings in 1893 was £4,048,000, and that the annual value of railways, canals, mines, quarries, fishings, shootings, and other property was £3,000,000.

Apportioning the total county assessment for 1893 in the ratio of the estimated rental of each class of property, and allowing for the lower average county rate levied on those burghs assessed by the county authorities, it would appear that, broadly speaking, there was raised from

Land,	£310,000
Buildings,	170,000
Other Property,	139,000

With regard to 1848, the same principle of allocation has been followed, the relative estimated rentals of land, buildings, and other property in that year being of course used. It is found that the amount of rates fell as follows:—

On Land,	£138,000
Buildings,	22,000
Other Property,	18,000

---

* The gross rental of land, buildings, and other property, respectively, for various years, is shown in Table 16 of Appendix A.

† In 1848 there were 85 parishes, and in 1893, 168 parishes in which occupants were classified for parish rating, land being commonly rated at one-third, and mines, quarries, manufactures, &c. at two-thirds the rate on houses.

It is considered that, in addition to the preceding, the following rates fell wholly on land :—

Heritors' Rates.	1848.	1893.
	£	£
For Education, ...	50,000	...
For Ecclesiastical Purposes, . . .	30,000	35,000
	80,000	35,000

(III.) *Burgh or Urban Assessments.*

The burgh rates are, in the main, levied on gross rental. It is estimated that the rental of buildings in burghs in 1893 amounted to £11,831,000, and other burgh property had a rental of £1,247,000, of which, speaking very broadly, £250,000 was assessed at one-fourth of the full burgh rate ; or, reducing the rental of the property assessed at the low rate by three-fourths, say to £60,000, the rental of other property paying the full rate may be estimated at £1,060,000.

By allocating the assessments in proportion to the estimated rentals of the burgh buildings (£11,831,000), and of the other property (£1,060,000), we find that, of the total assessment of £1,722,000, there was raised from

Buildings	£1,580,000
and other Property (not land) . . .	142,000

Apportioning the burgh assessments for 1848 on a similar basis, it being considered that the valuations of buildings and of other property might be £2,500,000 and £500,000 respectively :—

Buildings contributed	£150,000
and other Property (not land) . . .	30,000

Collecting the rates levied in all the areas, the result is shown in the following Table :—

Authorities.	1848.			1893.		
	Lands.	Buildings.	Other Property.	Lands.	Buildings.	Other Property.
URBAN.	£	£	£	£	£	£
Burghs, ...	...	150,000	30,000	...	1,580,000	142,000
RURAL.						
County Councils or Commissioners of Supply,	138,000	22,000	18,000	310,000	170,000	139,000
District Fishery Boards,	...	...	...	...	...	10,000
PAROCHIAL.						
Parochial Boards, .	245,000	162,000	58,000	329,000	825,000	240,000
Heritors, ...	80,000	...	...	35,000	...	...
Total . .	463,000	334,000	106,000	674,000	2,575,000	531,000

The estimated amounts and proportions of local rates borne by lands, houses and other property, are shown in the following Table :—

Year.	Assessments falling upon					
	Lands.		Buildings.		Other Property.	
	Amount.	Percentage.	Amount.	Percentage.	Amount.	Percentage.
	£		£		£	
1848	463,000	51·3	334,000	37·0	106,000	11·7
1893	674,000	17·8	2,575,000	68·1	531,000	14·1

In 1848, 51·3 per cent. of the total rates was derived from land, and 48·7 from buildings and other property; in 1893, 17·8 per cent. only was obtained from land, whereas 82·2 per cent. of the rates was received in respect of buildings and other property.

Teinds, though a burden on land, not being of the nature of a local tax or rate, have not been included in this Report. According to a House of Lords Return—No. 90, 1888,—the total amount of "Teinds appropriated to Stipend and Communion Elements" was £242,330. To produce this amount, a rate of 9¼d. per £ on the present gross rental of land in Scotland would be required.

7. GENERAL RESULTS.

50. The results at which I have arrived may be briefly summarised :—

1. In 1848, the expenditure of local authorities, excluding loan expenditure, was £1,684,000
and the total receipts, excluding loans, were . 1,623,000
of which there was obtained from

Rates, *i.e.*, direct taxation, . . .	903,000
Tolls, dues and other indirect taxation, . .	475,000
Imperial subventions, ...	15,000
All other sources, ...	230,000

In 1867, the expenditure of local authorities, excluding loan expenditure, was £2,854,000
and the total receipts, excluding loans, were . 2,841,000
of which there was obtained from

Rates, *i.e.*, direct taxation, . . .	1,793,000
Tolls, dues and other indirect taxation, . .	600,000
Imperial subventions, ...	151,000
All other receipts, ...	297,000

In 1881, the expenditure of local authorities, excluding loan expenditure, was £4,664,000
and the total receipts, excluding loans, were . 4,933,000
of which there was obtained from

Rates, *i.e.*, direct taxation, . . .	2,956,000
Tolls, dues and other indirect taxation, . .	928,000
Imperial subventions, ...	546,000
All other receipts, ...	503,000

In 1893, the expenditure of local authorities, excluding loan expenditure, was £7,593,000
and the total receipts, excluding loans, were . 7,743,000
of which there was obtained from

Rates, *i.e.*, direct taxation, . . .	3,780,000
Tolls, dues and other indirect taxation, . .	868,000
Imperial subventions, ...	1,357,000
All other receipts, ...	1,738,000

2. In 1848, of the total receipts from rates (£903,000),

£180,000 were raised in urban districts.
545,000 in parochial districts.
178,000 in rural districts.

In 1867, of the total receipts from rates (£1,793,000),

£555,000 were raised in urban districts.
913,000 in parochial districts.
325,000 in rural districts.

In 1881, of the total receipts from rates (£2,956,000),

£1,208,000 were raised in urban districts.
1,337,000 in parochial districts.
411,000 in rural districts.

In 1893, of the total receipts from rates (£3,780,000),

£1,722,000 were raised in urban districts.
1,429,000 in parochial districts.
629,000 in rural districts.

3. In 1848, the gross valuation of Scotland, according to returns made to the Board of Supervision by Inspectors of Poor, was, . £10,236,000
of which the valuation of urban districts is estimated at £3,000,000
and of rural districts, ... 7,236,000

In 1867, the total valuation was £16,260,000
the assessable burgh valuation was . . . 5,395,000
and the assessable rural valuation was . . . 11,313,000*

In 1881, the total valuation was £22,276,000
the assessable burgh valuation was . . . 10,566,000
and the assessable rural valuation was . . 13,864,000*

In 1893, the total valuation was £24,180,000
the assessable burgh valuation was . . . 13,078,000
and the assessable rural valuation was . . 13,299,000*

4. In 1848, the average rate in the £ of all rates for the whole of Scotland, calculated on the gross valuation, was . s. 1 d. $9\frac{1}{4}$

In 1867 it was . . . . . 2 $2\frac{1}{2}$
In 1881 it was . . . . . 2 $7\frac{3}{4}$
In 1893 it was . . . . . 3 $1\frac{1}{2}$

5. Calculated on the same principle, the average rates per £ levied by urban, rural, and parochial authorities were,

	s.	d.
In 1848,		
Urban Authorities, ...	1	$2\frac{1}{2}$
Rural Authorities, ...	0	6
Parochial Authorities, ...	1	$0\frac{3}{4}$
In 1867,		
Urban Authorities, ...	2	$0\frac{3}{4}$
Rural Authorities, ...	0	7
Parochial Authorities, ...	1	$1\frac{1}{2}$
In 1881,		
Urban Authorities, ...	2	$3\frac{1}{2}$
Rural Authorities, ...	0	7
Parochial Authorities, ...	1	$2\frac{1}{2}$

* The rural valuation for assessing purposes included many burghs also included under the assessable burgh valuation. *Vide* foot-note to page xxxii.

In 1893,	s.	d.
Urban Authorities,	2	7½
Rural Authorities,	0	11½
Parochial Authorities,	1	2¼

6. Apportioning the total assessments raised, the average rates in the £ levied by burgh and rural authorities were,

In 1848,	s.	d.
Urban Districts,	2	5
Rural Districts,	1	6
In 1893,		
Urban Districts,	3	8½
Rural Districts,	2	0½

So that in rural districts there has been a rise of 6½d. per £ as against 1s. 3½d. in urban districts; but it should be borne in mind that the indirect Road Rate (tolls) which was collected in 1848 is no longer levied.

7. Of the above taxation, the rate per £ in respect of non-remunerative taxes had decreased, and the rate per £ of remunerative taxation had largely increased between 1848 and 1893.

The rate per £ of non-remunerative taxation was :—

In 1848,	s.	d.
On Urban Districts,	1	6¾
Rural Districts,	0	11¼
In 1893,		
On Urban Districts,	0	10½
Rural Districts,	0	8¾

and the rate per £ of remunerative taxation was :—

In 1848,		
On Urban Districts,	0	10¼
Rural Districts,	0	6¾
In 1893,		
On Urban Districts,	2	10
Rural Districts,	1	3¾

8. The decline in the rate per £ of non-remunerative taxes in *Rural Districts* is attributable to the fall in the rate for relief of the poor. The great increase in remunerative rating in rural districts is mainly due to (1) the transfer of road expenditure from indirect to direct taxation, (2) the new school board rates, and (3) additional rating for sanitary purposes.

9. The diminution in the non-remunerative rates in urban districts is also due to reduced poor law burdens, while the remunerative rating has risen on account of greater expenditure on education, sanitation, roads and burgh improvement generally.

10. For the higher direct rates in rural districts, therefore, improved roads, a better system of education, and more satisfactory sanitation are obtained. In urban districts also, the increased assessment has been devoted to education, sanitation (sewage, drainage, water-supply, scavenging, &c.), burgh improvements, and other operations tending to increased health and comfort generally.

11. The average rates are higher both in rural and urban districts at the present time than at any other period for which statistics are available.

12. In 1848, local indebtedness amounted to £4,683,000, of which £2,594,000 was owing by urban authorities, and £2,089,000 by rural authorities.

In 1867, the local indebtedness was £8,108,000, of which £6,071,000 was

owing by urban authorities, £1,832,000 by rural authorities, and £205,000 by parochial authorities.

In 1881 the local indebtedness was £20,162,000, of which £15,900,000 was owing by urban authorities, £1,240,000 by rural authorities, and £3,022,000 by parochial authorities.

In 1893 the local indebtedness was £28,296,000, of which £23,490,000 was owing by urban authorities, £733,000 by rural authorities, and £4,073,000 by parochial authorities.

13. I estimate that the amount of direct local taxation borne in 1848 by land, as defined in the Income Tax Schedule Valuation, was £463,000, and that in 1893 it had increased to £674,000.

The valuation of land in 1848–9 was £5,634,000. It gradually increased till it reached a maximum of £7,769,000 in 1879–80, from which date it diminished, and in 1892–3 it amounted to £6,291,000.*

14. The amount of direct local taxation borne by houses and other property (excluding land) I estimate to have been £440,000 in 1848, and in 1893, £3,106,000.

The valuation of houses and other property (excluding land) in 1848–9 was £4,785,000; in 1892–3, £17,889,000.

15. Local taxation burdens press very heavily on Highland and Island counties; and abnormally high rates are borne by several individual areas in that district—more particularly the County of Zetland.

16. The great bulk of the *increased* rating is raised in urban districts, and as urban rates fall mainly on the occupier, by far the greatest relative increase of local rating is borne by the occupiers of urban property, whose new rates belong mainly, however, to the "remunerative" class.

17. So far as the Returns collected show, the imperial subventions distributed to local authorities in 1892–3 amounted to £1,357,000; of this sum £206,000 was paid to burgh authorities, £177,000 to county authorities, and £974,000 to parochial authorities. These amounts represented a rate per £ of gross rental of—

s.	*d.*		
0	$3\frac{3}{4}$	. .	on burgh ratepayers,
0	$3\frac{1}{4}$	. .	on county ratepayers, and
0	$9\frac{3}{4}$	. .	on parish ratepayers, respectively.

18. I have taken 1848 as a convenient starting point; but it appears that, for several years prior to 1848, the burden of local taxation, which had been comparatively light during the first thirty or forty years of the century, had shown a decided tendency to increase. Since 1848 the increase in local taxation expenditure has been very rapid, and in view, more especially, of recent legislation, it seems probable that the expenditure in counties, parishes, and burghs will continue to grow.

I have the honour to be, Sir,

Your most obedient Servant,

John Skelton.

(I must acknowledge the valuable assistance which Mr John T. Maxwell, of the Statistical Department of the Local Government Board (Scotland), has rendered me in the preparation of this Report. The Tables in the Appendices have also been compiled by him, or under his direction.—*J. S.*)

* This amount is somewhat greater than the actual rent received by the landowners (*vide* page vii (*d*)).

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TO

REPORT ON LOCAL TAXATION.

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APPENDIX A.

RATES AND VALUATIONS.

APPENDIX A.—

TABLE showing the RATE per £. of ASSESSMENT falling on OWNERS and OCCUPIERS

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
				s. d.	s. d.	s. d.	s. d.	
ABERDEEN	Aberdeen, C	Parish wholly Burghal; Aberdeen (part of), R. & P.	51,748	– 5¾	– 5¾	– 4½	– 4½	1
Deer	Aberdour	–	1,898	– 5	– 5	– 6	– 6	2
Deeside	Aboyne	–	1,403	– 4	– 4	– 3½	– 3½	3
Alford	Alford	–	1,402	– 4½	– 4½	– 3½	– 3½	4
Ditto	Auchindoir	–	1,374	1 1	1 1	– 3¾	– 3¾	5
Turriff	Auchterless	–	1,853	– 4½	– 4½	– 3½	– 3½	6
Aberdeen	Belhelvie	–	1,613	– 4½	– 4½	– 2½	– 2½	7
Deeside	Birse	–	1,154	– 3½	– 3½	– 4	– 4	8
Garioch	Bourtie	–	454	–	–	– 1½	– 1½	9
Huntly	Cairney	–	1,399	– 6¾	– 6¾	– 5½	– 5½	10
Garioch	Chapel of Garioch	–	1,690	– 4	– 4	– 4½	– 4½	11
Alford	Clatt	–	458	– 2½	– 2½	– 3½	– 3½	12
Deeside	Cluny	–	1,196	– 5	– 5	– 3	– 3	13
Ditto	Coull	–	746	– 4½	– 4½	– 4¾	– 4¾	14
Ditto	Crathie and Braemar	–	1,534	– 2½	– 2½	– 4½	– 4½	15
Deer	Crimond	–	825	– 4	– 4	– 2½	– 2½	16
Ellon	Cruden	–	3,593	– 6	– 6	– 4½	– 4½	17
Garioch	Culsalmond	–	791	– 5	– 5	– 3	– 3	18
Ditto	Daviot	–	520	–	–	– 2½	– 2½	19
Deer	Deer, New	–	4,434	– 2½	– 2½	– 4¾	– 4¾	20
Ditto	Deer, Old	–	4,694	– 6½	– 6½	– 4	– 4	21
Huntly	Drumblade	–	956	– 2	– 2	– 2¼	– 2¼	22
Aberdeen	Drumoak	–	869	– 3	– 3	– 3¾	– 3¾	23
Ditto	Dyce	–	1,343	– 3¾	– 3¾	– 11	– 11	24
Ditto	Echt	–	1,207	– 3	– 3	– 4	– 4	25
Ellon	Ellon, C.	–	3,998	– 4	– 4	– 3½	– 3½	26
Aberdeen	Fintray	–	999	– 2	– 2	– 5	– 5	27
Huntly	Forgue	–	2,239	– 6½	– 6½	– 4¾	– 4¾	28
Ellon	Foveran	–	1,945	– 4½	– 4½	– 3½	– 3½	29
Deer	Fraserburgh	–	626	– 4½	– 4½	– 3½	– 3½	30
		Fraserburgh	7,466	– 4½	– 4½	– 3½	– 3½	31
Turriff	Fyvie	–	4,049	– 4	– 4	– 3½	– 3½	32
Huntly	Gartly	–	928	– 7	– 7	– 4½	– 4½	33
Ditto	Glass	–	964	– 5	– 5	– 4½	– 4½	34
Alford	Glenbucket	–	408	– 2½	– 2½	1 2	1 2	35
Deeside	Glenmuick	–	1,316	– 3	– 3	– 4½	– 4½	36
		Ballater	983	– 3	– 3	– 4½	– 4½	37
Huntly	Huntly, C.	–	823	– 8½	– 8½	– 3	– 3	38
		Huntly	3,760	– 8½	– 8½	– 3	– 3	39
Garioch	Insch	–	1,384	– 4	– 4	– 2½	– 2½	40
Ditto	Inverurie, C.	–	405	– 8	– 8	– 3½	– 3½	41
		Inverurie, R. & P.	2,549	– 8	– 8	– 3½	– 3½	42
Alford	Keig	–	748	– 3	– 3	– 4½	– 4½	43
Garioch	Keithhall and Kinkell	–	822	– 1½	– 1½	– 2½	– 2½	44
Ditto	Kemnay	–	1,799	– 7	– 7	– 2	– 2	45
Alford	Kildrummy	–	569	–	–	– 6	– 6	46

The letters R. & P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page, the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

No. 1.*

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	† Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 10¼	– 10¼	–	–	–		– 9	2 1½	
2	– 11½	– 11½	‡ (*a*)	‡ (*a*)	6·062	4·405	–	–	(*a*) *New Aberdour Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
3	– 7⅜	– 7⅜	–	–	5·187	3·530	–	–	
4	– 8¼	– 8¼	–	–	4·937	3·280	–	–	
5	1 5	1 5	–	–	4·937	3·280	–	–	
6	– 8 5/16	– 8 5/16	–	–	4·937	3·280	–	–	
7	– 7	– 7	–	–	5·187	3·530	–	–	
8	– 7¾	– 7¾	–	–	5·187	3·530	–	–	
9	– 1½	– 1½	–	–	5·312	3·655	–	–	
10	1 –¼	1 –¼	–	–	5·437	3·780	–	–	
11	– 8⅜	– 8⅜	–	–	5·312	3·655	–	–	
12	– 6¼	– 6¼	–	–	4·937	3·280	–	–	
13	– 8	– 8	–	–	5·187	3·530	–	–	
14	– 9½	– 9½	–	–	5·187	3·530	–	–	
15	– 7½	– 7½	–(*b*)	– (*b*)	5·187	3·530	–	–	(*b*) *Auchendryne Special Water and Drainage District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers.
16	– 6⅜	– 6⅜	–	–	6·062	4·405	–	–	
17	– 10¾	– 10¾	–	–	5·687	4·030	–	–	
18	– 8¼	– 8¼	–	–	5·312	3·655	–	–	
19	– 2¾	– 2¾	–	–	5·312	3·655	–	–	
20	– 8¼	– 8¼	–	–	6·062	4·405	–	–	
21	– 10 7/10	– 10 7/10	– (*c*)	– (*c*)	6·062	4·405	–	–	(*c*) *Old Deer Special Water District.*—Assessment of 1*s.* 2*d.* on owners and 1*s.* 2*d.* on occupiers. *Stewartfield Special Sewerage District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
22	– 4 13/28	– 4 13/28	–	–	5·437	3·780	–	–	
23	– 7	– 7	–	–	5·187	3·530	–	–	
24	1 3	1 3	– (*d*)	– (*d*)	5·187	3·530	–	–	(*d*) *Dyce Special Water District.*—Assessment of 6·250*d.* on owners and 6·250*d.* on occupiers.
25	– 7	– 7	–	–	5·187	3·530	–	–	
26	– 7½	– 7½	– (*e*)	– (*e*)	5·687	4·030	–	–	(*e*) *Ellon Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
27	– 7⅛	– 7⅛	–	–	5·187	3·530	–	–	
28	– 11⅛	– 11⅛	–	–	5·437	3·780	–	–	
29	– 8	– 8	–	–	5·687	4·030	–	–	
30	– 8¾	– 8¾	–	–	6·062	4·405	–	–	
31	– 8¾	– 8¾	–	–	2·529(*f*)	1·730(*f*)	– 5½	1 9¼	(*f*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
32	– 7½	– 7½	–	–	4·937	3·280	–	–	
33	– 11¾	– 11¾	–	–	5·437	3·780	–	–	
34	– 10	– 10	–	–	5·437	3·780	–	–	
35	1 5	1 5	–	–	4·937	3·280	–	–	
36	– 7½	– 7½	–	–	5·187	3·530	–	–	
37	– 7½	– 7½	–	–	5·187	3·530	– 8¾	– 10¾	
38	1 1	1 1	–	–	5·437	3·780	–	–	
39	1 1	1 1	–	–	5·437	3·780	– 6	1 3½	
40	– 6½	– 6½	– (*g*)	– (*g*)	5·312	3·655	–	–	(*g*) *Insch and Rothney Special Water District.*—Assessment of 6·500*d.* on owners and 6·500*d.* on occupiers. *See* also note against Premnay Parish, next page.
41	– 11½	– 11½	–	–	5·312	3·655	–	–	
42	– 11½	– 11½	–	–	–	–	– 9¾	1 2¾	
43	– 7¾	– 7¾	–	–	4·937	3·280	–	–	
44	– 4½	– 4½	–	–	5·312	3·655	–	–	
45	– 9	– 9	–	–	5·312	3·655	–	–	
46	– 6	– 6	–	–	4·937	3·280	–	–	

* This Table has been prepared partly by the Scottish Office and partly by the Local Government Board. The columns headed "Public Health Rate" and "Total County Rates" have been supplied by the Scottish Office, and the remainder of the Table by the Local Government Board.

† This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

‡ No Public Health Rate levied by Aberdeen County Council in 1892–3. Necessary expenditure under this head defrayed by County out of Exchequer grants.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ABERDEEN—*continued.*				s. d.	s. d.	s. d.	s. d.	
Deeside	Kincardine O'Neil		1,830	– 4	– 4	– 4	– 4	1
Turriff	King Edward		2,714	– 6	– 6	– 5¼	– 5¼	2
Aberdeen	Kinnellar		580	– 6	– 6	– 3	– 3	3
Alford	Kinnethmont		932	– 5½	– 5½	– 3½	– 3½	4
Garioch	Kintore		1,723	– 6¼	– 6¼	– 3½	– 3½	5
		Kintore, R. & P.	686	– 6¼	– 6¼	– 3½	– 3½	6
Alford	Leochel-Cushnie		1,146	–	–	1 –	1 –	7
Garioch	Leslie		461	– 6	– 6	– 4½	– 4½	8
Ellon	Logie-Buchan		763	– 4	– 4	– 5	– 5	9
Deeside	Logie-Coldstone		938	– 4½	– 4½	– 3½	– 3½	10
Deer	Longside		3,031	– 6½	– 6½	– 3	– 3	11
Ditto	Lonmay		2,286	– 5	– 5	– 5½	– 5½	12
Deeside	Lumphanan		992	– 5	– 5	– 5	– 5	13
Aberdeen	Machar, New		1,432	– 2½	– 2½	– 4	– 4	14
Ditto	Machar, Old, C.		1,432	– 3½	– 3½	– 4	– 4	15
		Aberdeen (part of), R. & P.	70,147	– 3½	– 3½	– 4½	– 4½	16
Garioch	Meldrum		2,019	– 5	– 5	– 4½	– 4½	17
Ellon	Methlic		1,905	– 2½	– 2½	– 4	– 4	18
Deeside	Midmar		1,081	– 2½	– 2½	– 3¼	– 3¼	19
Turriff	Monquhitter		2,512	– 5½	– 5½	– 3½	– 3½	20
Garioch	Monymusk		1,025	– 3½	– 3½	– 3	– 3	21
Aberdeen	Newhills, C.		5,526	– 6½	– 6½	– 4½	– 4½	22
Garioch	Oyne		883	– 4¾	– 4¾	– 3¼	– 3¼	23
Aberdeen	Peterculter		3,522	– 3½	– 3½	– 2	– 2	24
		Aberdeen (part of), R. & P.	107	– 3½	– 3½	– 4½	– 4½	25
Deer	Peterhead		3,604	– 8	– 8	– 6	– 6¼	26
		Peterhead, P.	12,226	– 8	– 8	– 6	– 7	27
Ditto	Pitsligo, C.		1,111	– 7	– 7	– 4¾	– 4¾	28
		Rosehearty	1,179	– 7	– 7	– 4¾	– 4¾	29
Garioch	Premnay		930	– 7	– 7	– 6	– 6	30
Deer	Rathen, C.		2,627	– 5½	– 5½	– 5½	– 5½	31
Garioch	Rayne		1,225	– 3½	– 3½	– 3½	– 3½	32
Huntly	Rhynie, C.		1,043	– 10½	– 10½	– 4½	– 4½	33
Deer	St. Fergus		1,318	– 7	– 7	– 3½	– 3½	34
Aberdeen	Skene		1,673	– 4½	– 4½	– 4¾	– 4¾	35
Ellon	Slains, C.		1,279	– 5½	– 5½	– 3¾	– 3¾	36
Alford	Strathdon		1,220	– 3½	– 3½	– 4¼	– 4¼	37
Deer	Strichen		2,552	– 5	– 5	– 2	– 2	38
Deeside	Tarland		736	– 6	– 6	– 3½	– 3½	39
Ellon	Tarves		2,344	– 5¾	– 5¾	– 2	– 2	40
Alford	Tough		675	– 5	– 5	– 3¾	– 3¾	41
Ditto	Towie		939	– 4½	– 4½	– 3¼	– 3¼	42
Ditto	Tullynessle		975	– 3	– 3	– 3½	– 3½	43

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page, the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued.*

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Ren 1 levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 8	– 8	†–	†–	5·187	3·530	–	–	
2	– 11½	– 11½	– (*a*)	– (*a*)	4·937	3·280	–	–	(*a*) *New Byth Special Water and Drainage District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
3	– 9¼	– 9¼	–	–	5·187	3·530	–	–	
4	– 9¼	– 9¼	–	–	4·937	3·280	–	–	
5	– 9⅝	– 9⅝	–	–	5·312	3·655	–	–	
6	– 9¾	– 9¾	–	–	–	–	– 11¼	– 10½	
7	1 –	1 –	–	–	4·937	3·280	–	–	
8	– 10⅜	– 10⅜	–	–	5·312	3·655	–	–	
9	– 9	– 9	–	–	5·687	4·030	–	–	
10	– 8	– 8	–	–	5·187	3·530	–	–	
11	– 9¾	– 9¾	–	–	6·062	4·405	–	–	
12	– 10⅜	– 10⅜	–	–	6·062	4·405	–	–	
13	– 11¼	– 11¼	–	–	5·187	3·530	–	–	
14	– 6¾	– 6¾	–	–	5·187	3·530	–	–	
15	– 7½	– 7½	–	–	5·187	3·530	–	–	
16	– 8	– 8	–	–	–	–	– 9	2 1½	
17	– 10¼	– 10¼	– (*b*)	– (*b*)	5·312	3·655	–	–	(*b*) *Old Meldrum Special Water District.*—Assessment of 3·500*d.* on owners and 3·500*d.* on occupiers. *Old Meldrum Special Drainage District.*—Assessment of 2·750*d.* on owners and 2·750*d.* on occupiers.
18	– 6⅛	– 6⅛	–	–	5·687	4·030	–	–	
19	– 5¾	– 5¾	–	–	5·187	3·530	–	–	
20	– 10⅜	– 10⅜	– (*c*)	– (*c*)	4·937	3·280	–	–	(*c*) *Cuminestown Special Water and Drainage District.*—Assessment of 3·500*d.* on owners and 3·500*d.* on occupiers.
21	– 7	– 7	– (*d*)	– (*d*)	5·312	3·655	–	–	(*d*) *Monymusk Special Water and Drainage District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers.
22	– 10⅜	– 10⅜	– (*e*)	– (*e*)	5·187	3·530	–	–	(*e*) *Waterton Special Water and Drainage District.*—Assessment of 3·625*d.* on owners and 3·625*d.* on occupiers.
23	– 8¼	– 8¼	–	–	5·312	3·655	–	–	
24	– 5¾	– 5¾	–	–	5·187 (*f*)	3·530 (*f*)	–	–	(*f*) In Cults Special *Police* District, which comprises part of this parish, the County Rates are 5·568*d.* on owners and 3·380*d.* on occupiers.
25	– 8¼	– 8¼	–	–	–	–	– 9	2 1½	
26	1 2½	1 2¾	– (*g*)	– (*g*)	6·062	4·405	–	–	(*g*) *Boddam Special Water District.*—Assessment of 10·750*d.* on owners and 10·750*d.* on occupiers. *Boddam Special Drainage District.*—Assessment of 8·250*d.* on owners and 8·250*d.* on occupiers.
27	1 2½	1 3⅛	–	–	2·571 (*h*)	·250 (*h*)	– 3⅜	2 2⅛	(*h*) Burgh forms a Special *Police* District of County.
28	1 –½	1 –¼	–	–	6·062	4·405	–	–	
29	1 –½	1 –¼	–	–	6·062	4·405	– 9	– 9	
30	1 1	1 1	– (*i*)	– (*i*)	5·312	3·655	–	–	(*i*) *Insch and Rothney Special Water District.*—Assessment of 6·500*d.* on owners and 6·500*d.* on occupiers. *See* also note against Insch Parish above.
31	– 11⅜	– 11$\frac{5}{16}$	–	–	6·062	4·405	–	–	
32	– 7	– 7	–	–	5·312	3·655	–	–	
33	1 2¾	1 2¾	–	–	5·437	3·780	–	–	
34	– 10½	– 10½	–	–	6·062	4·405	–	–	
35	– 9⅛	– 9⅛	–	–	5·187	3·530	–	–	
36	– 9¼	– 9¼	–	–	5·687	4·030	–	–	
37	– 7¾	– 7¾	–	–	4·937	3·280	–	–	
38	– 7¼	– 7¼	– (*j*)	– (*j*)	6·062	4·405	–	–	(*j*) *Strichen Special Water District.*—Assessment of 2·375*d.* on owners and 2·375*d.* on occupiers. *Strichen and New Leeds Special Sewerage District.*—Assessment of 3·800*d.* on owners and 3·800*d.* on occupiers.
39	– 9¾	– 9¾	– (*k*)	– (*k*)	5·187	3·530	–	–	(*k*) *Tarland Special Water and Drainage District.*—Assessment of 12·250*d.* on owners and 12·250*d.* on occupiers.
40	– 7$\frac{7}{16}$	– 7$\frac{7}{16}$	–	–	5·687	4·030	–	–	
41	– 8¾	– 8¾	–	–	4·937	3·280	–	–	
42	– 8	– 8	–	–	4·937	3·280	–	–	
43	– 6¾	– 6¾	–	–	4·937	3·280	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote ‡ to page 3.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ABERDEEN—*continued*				s. d.	s. d.	s. d.	s. d.	
Turriff	Turriff		1,912	– 3½	– 3½	– 3¾	– 3¾	1
		Turriff	2,341	– 3½	– 3½	– 3¾	– 3¾	2
Deer	Tyrie		2,843	– 11	– 11	– 2¾	– 2¾	3
Ellon	Udny		1,677	– 4½	– 4½	– 2½	– 2½	4
		TOTAL	284,036					
ARGYLL:								
Lorn	Ardchattan and Muckairn		1,975	– 6	– 6	– 3½	– 3½	5
Ardnamurchan	Ardnamurchan		3,636	1 3	1 3	– 6½	– 6½	6
Kintyre	Campbeltown		1,969	– 6¾	– 6¾	– 2½	– 2½	7
		Campbeltown, R. & P.	8,291	– 6¾	– 6¾	– 5½	– 6	8
Mull	Coll		522	– 10½	– 10½	– 7	– 7	9
Islay	Colonsay and Oronsay		381	–	–	– 3¼	– 3¼	10
Mid Argyll	Craignish		389	– 7¾	– 7¾	– 2¾	– 2¾	11
Cowal	Dunoon and Kilmun, C.		3,400	– 2½	– 2½	– 3½	– 4	12
		Dunoon	5,283	– 2½	– 2½	– 3½	– 4	13
Kintyre	Gigha		401	– 7	– 7	– 5	– 5	14
Mid Argyll	Glassary		2,516	– 8	– 8	– 7¼	– 7¼	15
		Lochgilphead	1,320	– 8	– 8	– 1½	– 1½	16
Lorn	Glenorchy and Inishail		1,641	– 10	– 10	– 3½	– 3½	17
Mid Argyll	Inveraray		723	1 –	1 –	– 7	– 7	18
		Inveraray, R. & P.	743	1 –	1 –	– 6	– 6	19
Cowal	Inverchaolain		359	–	–	– 3	– 3	20
Islay	Jura		724	–	–	– 3½	– 3½	21
Ditto	Kilarrow		2,660	– 7	– 7	– 3½	– 3½	22
Lorn	Kilbrandon, C.		1,574	2 –½	2 –½	– 10¾	– 10¾	23
Kintyre	Kilcalmonell		1,901	– 8½	– 8½	– 6	– 6	24
Islay	Kilchoman		2,697	– 8½	– 8½	– 5	– 5	25
Lorn	Kilchrennan and Dalavich		415	– 8⅝	– 8⅝	– 5½	– 5½	26
Islay	Kildalton		2,027	– 8	– 8	– 4	– 4	27
Cowal	Kilfinan		2,074	– 7	– 7	– 2½	– 2½	28
Mull	Kilfinichen		1,745	1 4	1 4	– 6	– 6	29
Kintyre	Killean and Kilchenzie		1,293	– 3½	– 3½	– 3	– 3	30
Mid Argyll	Kilmartin		695	– 6	– 6	– 3	– 3	31
Cowal	Kilmodan		351	–	–	– 4	– 4	32
Lorn	Kilmore and Kilbride, C.		783	– 3	– 3	– 3⅜	– 3⅜	33
		Oban, P.	4,946	– 3	– 3	– 3¼	– 3¼	34
Mull	Kilninian and Kilmore		1,190	– 11	– 11	– 4½	– 4½	35
		Tobermory	1,154	– 11	– 11	– 4½	– 4½	36
Lorn	Kilninver and Kilmelfort		407	– 6½	– 6½	– 4½	– 4½	37
Mid Argyll	Knapdale, North		867	1 2	1 2	– 11	– 11	38
Ditto	Knapdale, South		3,017	– 6	– 6	– 3½	– 3½	39

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page, the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,— Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 7⅝	– 7⅝	†	†	4·937	3·280	–	–	
2	– 7⅞	– 7⅞	–	–	6·068	3·130	– 2	– 11	
3	1 1⅜	1 1⅜	–	–	6·062	4·405	–	–	
4	– 6 13/16	– 6 13/16	–	–	5·687	4·030	–	–	
5	– 9⅜	– 9⅜	–4/24	–4/24	8·416	4·833	–	–	
6	1 9⅜	1 9⅜	–6/24 (a)	–6/24 (a)	6·416	2·833	–	–	(a) In portion of parish situate in Inverness County the Public Health Rate levied was ¾d. on owners and ¾d. on occupiers.
7	– 9⅜	– 10⅛	–15/24	–15/24	7·416	3·833	–	–	
8	1 –⅜	1 1½	–	–	–	–	1 –½	1 11½	
9	1 5½	1 5½	1 3/24	1 3/24	7·416	3·833	–	–	
10	– 3¼	– 3¼	–18/24	–18/24	6·416	2·833	–	–	
11	– 10⅜	– 10⅜	–	–	10·916	7·333	–	–	
12	– 6½	– 7	–17/24 (b)	–17/24 (b)	8·166	4·083	–	–	(b) *Sandbank Special Water and Drainage District.*—Assessment of 1s. 2d. on owners and 1s. 2d. on occupiers. *Innellan Special Water and Drainage District.*—Assessment of 10d. on owners and 10d. on occupiers.
13	– 6½	– 7	–	–	4·916 (c)	·833 (c)	– 4½	2 2⅜	(c) District Road Rate excluded, burgh roads being managed by Police Commissioners.
14	1 –	1 –	–11/24	–11/24	7·416	3·833	–	–	
15	1 4	1 4	–	–	10·916	7·333	–	–	
16	– 10½	– 10½	–	–	10·916	7·333	– 5	1 8	
17	1 1⅜	1 1⅜	–4/24	–4/24	8·416	4·833	–	–	
18	1 7	1 7	–	–	–	–	–	–	
19	1 6	1 6	–	–	10·916	7·333	1 –½	1 7	
20	– 3¼	– 3¼	–14/24	–14/24	7·666	4·083	–	–	
21	– 3⅜	– 3⅜	–13/24	–13/24	6·416	2·833	–	–	
22	– 10 7/12	– 10 7/12	–13/24 (d)	–13/24 (d)	6·416	2·833	–	–	(d) *Ballygrant Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers.
23	2 11 7/12	2 11 7/12	–3/24 (e)	–3/24 (e)	8·416	4·833	–	–	(e) *Easdale Special Drainage District.*—Assessment of 4d. on owners and 4d. on occupiers.
24	1 3	1 3	–11/24 (f)	–11/24 (f)	7·416	3·833	–	–	(f) *Tarbert Special Water and Drainage District.*—Assessment of 1s. 2½d. on owners and 1s. 2½d. on occupiers. *See* also note against South Knapdale Parish below.
25	1 1⅜	1 1⅜	–12/24 (g)	–12/24 (g)	6·416	2·833	–	–	(g) *Port Charlotte Special Water and Drainage District.*—Assessment of 3d. on owners and 3d. on occupiers.
26	1 2 1/24	1 2 1/24	–9/24	–9/24	8·416	4·833	–	–	
27	1 –½	1 –½	–12/24	–12/24	6·416	2·833	–	–	
28	– 9¼	– 9½	–12/24 (h)	–12/24 (h)	7·666	4·083	–	–	(h) *Tighnabruaich Special Water District.*—Assessment of 7½d. on owners and 7½d. on occupiers.
29	1 10¼	1 10¼	1 3/24	1 3/24	7·416	3·833	–	–	
30	– 6½	– 6½	–11/24	–11/24	7·416	3·833	–	–	
31	– 9¼	– 9¼	–	–	10·916	7·333	–	–	
32	– 4	– 4	–14/24	–14/24	7·666	4·083	–	–	
33	– 6 13/16	– 6 13/16	–4/24	–4/24	8·416	4·833	–	–	
34	– 6 9/16	– 6 9/16	–	–	–	–	– 9	2 5	
35	1 4	1 4	1 4/24 (i)	1 4/24 (i)	7·416	3·833	–	–	(i) *Salen Special Water District.*—Assessment of 3d. on owners and 3d. on occupiers. *See* also note against Torosay Parish over leaf.
36	1 4	1 4	–	–	7·416	3·833	1 1	2 6	
37	– 10⅜	– 10⅜	–3/24	–3/24	8·416	4·833	–	–	
38	2 1⅛	2 1⅛	–	–	10·916	7·333	–	–	
39	– 10	– 10	– (j)	– (j)	10·916	7·333	–	–	(j) *Ardrishaig Special Water and Drainage District.*—Assessment of 9d. on owners and 9d. on occupiers. *Tarbert Special Water and Drainage District.*—Assessment of 1s. 2½d. on owners and 1s. 2½d. on occupiers. *See* also note against Kilcalmonell Parish above.

* This column includes the preceding column of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote ‡ to page 3.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ARGYLL—*continued.*				s. d.	s. d.	s. d.	s. d.	
Lorn	Lismore and Appin		3,135	– 8	– 8	– 3½	– 3½	1
Cowal	Lochgoilhead		787	– 5	– 5	– 4½	– 4½	2
Ardnamurchan	Morven		820	– 11	– 11	– 6	– 6	3
Kintyre	Saddell and Skipness		1,156	– 2½	– 2½	– 6	– 6	4
Ditto	Southend		844	– 2½	– 2½	– 2½	– 2½	5
Cowal	Strachur		478	– 3	– 3	– 5	– 5	6
Ditto	Stralachlan		270	– 8	– 8	– 5	– 5	7
Mull	Torosay		987	– 7	– 7	– 3	– 3	8
Ditto	Tyree		2,452	1 8	1 8	– 7	– 7	9
		TOTAL	74,998					
AYR:								
Northern	Ardrossan, C.		358	– 3¾	– 3¾	– 2¼	– 2¼	10
		Ardrossan	5,294	– 3¾	– 3¾	– 2¼	– 2¼	11
		Saltcoats (part of)	4,228	– 3¾	– 3¾	– 2¼	– 2¼	12
Ayr	Auchinleck, C.		6,103	– 4 11/14	– 4 11/14	– 3⅝	– 3⅝	13
		Cumnock and Holmhead (part of).	99	– 4 11/14	– 4 11/14	– 3⅝	– 3⅝	14
Ditto	Ayr, C.		1,374	– 2½	– 2½	– 2	– 2	15
		Ayr (part of), R. & P.	9,805	– 2½	– 2½	– 3	– 3	16
Carrick	Ballantrae		1,268	– 5	– 5	– 4	– 4	17
Ditto	Barr		549	– 2	– 2	– 2¾	– 2¾	18
Northern	Beith, C.		7,126	– 3⅝	– 3⅝	– 2¾	– 2¾	19
Carrick	Colmonell		1,900	– 4½	– 4½	– 2¾	– 2¾	20
Ayr	Coylton		2,667	– 4	– 4	– 4	– 4	21
Kilmarnock	Craigie		552	–	–	– 1¾	– 1¾	22
Ayr	Cumnock, New, C.		4,419	– 2½	– 2½	– 2¾	– 2¾	23
Ditto	Cumnock, Old, C.		1,707	– 4	– 4	– 4½	– 4½	24
		Cumnock, &c. (part of)	3,005	– 4	– 4	– 4½	– 4½	25
Carrick	Dailly		1,830	– 3½	– 3½	– 3	– 3	26
Ayr	Dalmellington		5,034	– 5½	– 5½	– 3¼	– 3¼	27
Northern	Dalry, C.		8,164	– 5⅝	– 5⅝	– 2¾	– 2¾	28
Ayr	Dalrymple		1,338	– 2¾	– 2¾	– 2¼	– 2¼	29
Northern	Dreghorn		4,057	– 5	– 5	– 3	– 3	30
Kilmarnock	Dundonald		5,015	– 5	– 5	– 2	– 2	31
		Irvine (part of), R. & P.	4,530	– 5	– 5	– 5	– 5	32
Northern	Dunlop, C.		1,410	– 1⅝	– 1⅝	– 3	– 3	33
Kilmarnock	Fenwick		1,007	– 1½	– 1½	– 2	– 2	34
Ditto	Galston		1,720	– 4½	– 4½	– 2½	– 2½	35
		Galston (part of)	3,849	– 4½	– 4½	– 2½	– 2½	36
		Newmilns (part of)	816	– 4½	– 4½	– 2½	– 2½	37
		Darvel (part of)	23	– 4½	– 4½	– 2½	– 2½	38
Carrick	Girvan, C.		825	– 8½	– 8½	– 3¼	– 3¼	39
		Girvan	4,081	– 8½	– 8½	– 3	– 3	40
Northern	Irvine, C.		1,585	– 7	– 7	– 2¼	– 2¼	41
		Irvine (part of), R. & P.	4,556	– 7	– 7	– 5	– 5	42

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page, the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	- 11⅝	- 11⅝	-$\frac{3}{24}$(a)	-$\frac{3}{24}$(a)	8·416	4·833	-	-	(a) *Ballachulish Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. *Carnoch Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
2	- 10	- 10	-$\frac{1}{24}$	-$\frac{1}{24}$	7·666	4·083	-	-	
3	1 5	1 5	-$\frac{5}{24}$	-$\frac{5}{24}$	6·416	2·833	-	-	
4	- 9	- 9	-$\frac{1}{24}$	-$\frac{1}{24}$	7·416	3·833	-	-	
5	- 5$\frac{1}{12}$	- 5$\frac{1}{12}$	-$\frac{1}{24}$	-$\frac{1}{24}$	7·416	3·833	-	-	
6	- 8¼	- 8¼	-$\frac{1}{24}$(b)	-$\frac{1}{24}$(b)	7·666	4·083	-	-	(b) *Strachur Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
7	1 1¼	1 1¼	-$\frac{1}{24}$	-$\frac{1}{24}$	7·666	4·083	-	-	
8	- 10$\frac{1}{12}$	- 10$\frac{1}{12}$	1 (c)	1 (c)	7·416	3·833	-	-	(c) *Salen Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *See* also note against Kilninian and Kilmore parish on page 7.
9	2 3	2 3	1$\frac{1}{24}$	1$\frac{1}{24}$	7·416	3·833	-	-	
10	- 6⅛	- 6⅛	-	-	5·687	3·375	-	-	(d) District Road Rate excluded burgh roads being managed by Police Commissioners.
11	- 6⅛	- 6⅛	-	-	2·937 (d)	·625 (d)	- 7	1 8	
12	- 6⅛	- 6⅛	-	-	2·937 (d)	·625 (d)	- 2½	(e)- 11½	(e) Special water district assessment in Saltcoats, 1*s.* per £. on occupiers.
13	- 8½	- 8½	- (f)	- (f)	5·687	3·375	-	-	(f) *Auchinleck Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
14	- 8½	- 8½	-	-	2·937 (d)	·625 (d)	- 2¼	1 2¼	
15	- 5	- 5	-	-	7·187	4·875	-	-	
16	- 6	- 6	-	-	-	-	(g)- 5	(g)1 4	(g) Additional assessments levied in special areas in Burgh of Ayr, viz.: water district, 1*s.* 2*d.* on occupiers; Drainage Districts, Nos. 2, 3, 5, 6, 7, and 8, 2*d.*, 1*d.*, 7*d.*, 4*d.*, 3*d.*, and 1½*d.*, respectively, on owners.
17	- 9⅜	- 9⅜	- (h)	- (h)	6·437	4·125	-	-	(h) *Ballantrae Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers.
18	- 4⅜	- 4⅜	-	-	6·437	4·125	-	-	
19	- 6⅛	- 6⅛	- (i)	- (i)	5·687	3·375	-	-	(i) *Beith Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
20	- 7⅛	- 7⅛	- (j)	- (j)	6·437	4·125	-	-	(j) *Colmonell Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
21	- 8⅛	- 8⅛	-	-	6·312	4·000	-	-	
22	- 1¾	- 1¾	-$\frac{6}{16}$	-$\frac{6}{16}$	6·562	4·250	-	-	
23	- 5⅜	- 5⅜	- (k)	- (k)	4·812	2·500	-	-	(k) *New Cumnock Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
24	- 9	- 9	-	-	5·312	3·000	-	-	
25	- 9	- 9	-	-	2·937 (d)	·625 (d)	- 2¼	1 2¼	
26	- 6¾	- 6¾	- (l)	- (l)	6·437	4·125	-	-	(l) *Dailly Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers.
27	- 9⅛	- 9⅛	- (m)	- (m)	6·062	3·750	-	-	(m) *Dalmellington Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
28	- 8⅜	- 8⅜	- (n)	- (n)	5·687	3·375	-	-	(n) *Dalry Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
29	- 5¼	- 5¼	-	-	5·437	3·125	-	-	
30	- 9	- 9	-	-	5·687	3·375	-	-	
31	- 8	- 8	-$\frac{7}{16}$(o)	-$\frac{7}{16}$(o)	5·562	3·250	-	-	(o) *Troon Special Drainage District.*—Assessment of 5½*d.* on owners and 5½*d.* on occupiers.
32	- 11	- 11	-	-	-	-	(p)1 4⅜	(p)1 6⅜	(p) Assessment in special drainage district, 1*d.* on owners and 1*d.* on occupiers.
33	- 4$\frac{11}{16}$	- 4$\frac{11}{16}$	-	-	5·687	3·375	-	-	
34	- 3½	- 3½	-$\frac{3}{8}$	-$\frac{3}{8}$	6·562	4·250	-	-	
35	- 7½	- 7½	-$\frac{9}{16}$	-$\frac{9}{16}$	5·937	3·625	-	-	
36	- 7½	- 7½	-	-	5·937	3·625	- 3	1 6	
37	- 7½	- 7½	-	-	5·937	3·625	- 3	1 7	
38	- 7½	- 7½	-	-	5·937	3·625	1 3	1 3	
39	- 11⅛	- 11⅛	-	-	6·437	4·125	-	-	
40	- 11¼	- 11¼	-	-	6·437	4·125	1 4	1 4	
41	- 9½	- 9½	-	-	5·687	3·375	-	-	
42	1 -½	1 -½	-	-	-	-	(q)1 4⅜	(q)1 6⅜	(q) *Vide* note against burghal portion of parish of Dundonald above.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
AYR—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Northern	Kilbirnie, C.		5,468	– 5½	– 5½	– 2½	– 2½	1
Ditto	Kilbride, West, C.		2,302	– 2	– 2	– 1⅝	– 1⅝	2
Kilmarnock	Kilmarnock, C.		1,828	– 6½	– 6½	– 3½	– 3½	3
		Kilmarnock (part of), P.	26,140	– 6½	– 6½	– 3	– 3	4
Ditto	Kilmaurs		4,453	– 4⅛	– 4⅛	– 3	– 3	5
Northern	Kilwinning, C.		3,172	– 4½	– 4½	– 4	– 4	6
		Kilwinning	3,835	– 4½	– 4½	– 4	– 4	7
Carrick	Kirkmichael		1,870	– 3	– 3	– 3	– 3	8
Ditto	Kirkoswald		1,652	– 3	– 3	– 3	– 3	9
Northern	Largs, C.		2,133	– 3	– 3	– 2½	– 2½	10
		Largs	3,187	– 3	– 3	– 3	– 3	11
Kilmarnock	Loudoun		1,043	– 4	– 4	– 2¾	– 2¾	12
		Newmilns (part of)	2,888	– 4	– 4	– 2¾	– 2¾	13
		Darvel (part of)	2,001	– 4	– 4	– 2¾	– 2¾	14
		Galston (part of)	447	– 4	– 4	– 2¾	– 2¾	15
Ditto	Manchline, C.		2,339	– 4	– 4	– 3	– 3	16
Carrick	Maybole, C.		2,099	– 6¾	– 6¾	– 3	– 3	17
		Maybole	5,470	– 6¾	– 6¾	– 3	– 3	18
Ayr	Monkton		2,608	– 3	– 3	– 2¼	– 2¼	19
Ditto	Muirkirk		5,165	– 3½	– 3½	– 8¾	– 8¾	20
Carrick	Newton-upon-Ayr	Parish wholly Burghal; Ayr (part of), R. & P.	8,564	– 6	– 6	–	– 3	21
Ayr	Ochiltree, C.		1,910	– 1¾	– 1¾	–	– 2	22
Kilmarnock	Riccarton		5,010	– 5	– 5	– 2⅝	– 2⅝	23
		Kilmarnock (part of), P.	2,307	– 5	– 5	– 3	– 3	24
Ayr	St. Quivox		1,138	– 9	– 9	– 2½	– 2½	25
		Ayr (part of), R. & P.	6,575	– 9	– 9	– 3	– 3	26
Kilmarnock	Sorn, C.		3,919	– 3½	– 3½	– 2	– 2	27
Ayr	Stair		1,289	– 1	– 1	– 1	– 1	28
Northern	Stevenston, C.		4,542	– 7½	– 7½	– 4	– 4	29
		Saltcoats (part of)	1,667	– 7½	– 7½	– 4	– 4	30
Ditto	Stewarton, C.		1,117	– 3⅞	– 3⅞	– 2⅞	– 2⅞	31
		Stewarton	2,687	– 3⅞	– 3⅞	– 2⅞	– 2⅞	32
Carrick	Straiton		1,060	– 2½	– 2½	– 3	– 3	33
Kilmarnock	Symington		621	– 2½	– 2½	– 4	– 4	34
Ayr	Tarbolton		3,586	– 2½	– 2½	– 2¼	– 2¼	35
		TOTAL	226,386					
BANFF:								
Keith	Aberlour		2,165	– 6	– 6	– 3	– 3	36
Banff	Alvah		1,435	– 3¾	– 3¾	– 3¾	– 3¾	37
Ditto	Banff		887	– 10¼	– 10¼	– 3½	– 3½	38
		Banff, R. & P.	3,876	– 10¼	– 10¼	– 4	– 4	39

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page, the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled, because parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 8 11/16	– 8 11/16	– (a)	– (a)	5·687	3·375	–	–	(a) *Kilbirnie Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
2	– 4	– 4	– (b)	– (b)	5·687	3·375	–	–	(b) *West Kilbride Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
3	– 10	– 10	– 7/16 (c)	– 7/16 (c)	7·062	4·750	–	–	(c) *Crookedholm Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
4	– 9½	– 9½	–	–	–	–	– 4	1 2½	
5	– 7¼	– 7¼	– ½	– ½	5·812	3·500	–	–	
6	– 8 9/16	– 8 9/16	– (d)	– (d)	5·687	3·375	–	–	(d) *Kilwinning Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
7	– 8 9/16	– 8 9/16	–	–	5·687	3·375	(e) –	(e) – 10	(e) Assessments in special areas in Burgh of Kilwinning: drainage, 2½*d.* on owners and 2½*d.* on occupiers; water districts, 7*d.* on owners and 7*d.* on occupiers.
8	– 6⅛	– 6⅛	–	–	6·437	4·125	–	–	
9	– 6⅛	– 6⅛	–	–	6·437	4·125	–	–	
10	– 5⅝	– 5⅝	–	–	5·687	3·375	–	–	
11	– 6⅛	– 6⅛	–	–	5·687	3·375	– – ½	(f) 1 9½	(f) Assessment in special area in Largs: Drainage District No. 2, 3*d.* per £. on occupiers.
12	– 7¼	– 7¼	– 10/16	– 10/16	5·937	3·625	–	–	
13	– 7¼	– 7¼	–	–	5·937	3·625	– 3	1 7	
14	– 7¼	– 7¼	–	–	5·937	3·625	1 3	1 3	
15	– 7¼	– 7¼	–	–	5·937	3·625	– 3	1 6	
16	– 7⅛	– 7⅛	– 6/16 (g)	– 6/16 (g)	7·812	5·500	–	–	(g) *Mauchline Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
17	– 10	– 10	–	–	6·437	4·125	–	–	
18	– 10	– 10	–	–	6·437	4·125	–	– 3 –	
19	– 5¼	– 5¼	– (h)	– (h)	6·062	3·750	–	–	(h) *Prestwick Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Prestwick Special Water District.*—Assessment of 9½*d.* on owners and 9½*d.* on occupiers.
20	1 – ⅛	1 – ⅛	– (i)	– (i)	5·562	3·250	–	–	(i) *Muirkirk Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Muirkirk Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
21	– 9	– 9	–	–	–	–	(j) – 5	(j) 1 4	(j) *Vide* note at Ayr Parish.
22	– 3 13/16	– 3 13/16	–	–	5·312	3·000	–	–	
23	– 7½	– 7½	– 7/16 (k)	– 7/16 (k)	5·437	3·125	–	–	(k) *Hurlford Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
24	– 8⅛	– 8⅛	–	–	–	–	– 4	1 2½	
25	– 11⅜	– 11⅜	–	–	6·187	3·875	–	–	
26	1 – ¼	1 – ¼	–	–	–	–	(l) – 5	(l) 1 4	(l) *Vide* note at Ayr Parish.
27	– 5⅜	– 5⅜	– 3/8 (m)	– 3/8 (m)	6·562	4·250	–	–	(m) *Catrine Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
28	– 2	– 2	–	–	5·187	2·875	–	–	
29	– 11½	– 11½	– (n)	– (n)	5·687	3·375	–	–	(n) *Stevenston Special Water District.*—Assessment of 8½*d.* on owners and 8½*d.* on occupiers.
30	– 11½	– 11½	–	–	2·937 (o)	·625 (o)	– 2½	(p) – 11½	(o) District Road Rate excluded, burgh roads being managed by Police Commissioners.
31	– 6⅜	– 6⅜	–	–	5·687	3·375	–	–	(p) *Vide* note at Ardrossan Parish.
32	– 6⅜	– 6⅜	–	–	5.687	3·375	–	– 9	
33	– 5⅜	– 5⅜	–	–	6·437	4·125	–	–	
34	– 6⅜	– 6⅜	– ½	– ½	7·812	5·500	–	–	
35	– 5¼	– 5¼	–	–	6·062	3·750	–	–	
36	– 9½	– 9½	– ¼ (q)	– ¼ (q)	8·500	4·750	–	–	(q) *Aberlour Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
37	– 7½	– 7½	– ½	– ½	7·500	3·750	–	–	
38	1 2⅜	1 2⅜	– ½	– ½	7·500	3·750	–	–	
39	1 3½	1 3½	–	–	–	–	1 10½	2 8½	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

APPENDIX A.—No. 1.——TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
BANFF—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Keith	Boharm		1,266	– 7	– 7	– 5	– 5	1
Ditto	Botriphnie		729	– 4	– 4	– 3½	– 3½	2
Banff	Boyndie		2,113	– 5	– 5	– 5	– 5	3
Keith	Cabrach		646	– 6½	– 6½	– 7½	– 7½	4
Banff	Cullen, C. †	Parish wholly Burghal; Cullen (part of), R. & P.	2,319	1 –½	1 –½	– 6½	– 6½	5
Ditto	Deskford		745	– 5	– 5	– 6	– 6	6
Ditto	Fordyce, &c.		2,207	– 6½	– 6½	– 6	– 6	7
		Portsoy	2,061	– 6½	– 6½	– 6	– 6	8
Ditto	Forglen		714	– 4¼	– 4¼	– 4¾	– 4¾	9
Ditto	Gamrie, &c.		3,281	– 7½	– 7½	– 4	– 4	10
		Macduff	3,722	– 7½	– 7½	– 4	– 4	11
Keith	Grange		1,685	– 7	– 7	– 4	– 4	12
Ditto	Inveravon		2,319	– 10	– 10	– 6	– 6	13
Banff	Inverkeithny		826	– 5	– 5	– 5	– 5	14
Keith	Keith, C.		2,082	– 7½	– 7½	– 3	– 3	15
		Keith	4,622	– 7½	– 7½	– 3	– 3	16
Ditto	Kirkmichael, C.		1,043	– 7	– 7	– 4	– 4	17
Banff	Marnoch		1,784	1 1¼	1 1¼	– 4½	– 4½	18
		Aberchirder	1,222	1 1¼	1 1¼	– 4½	– 4½	19
Keith	Mortlach, C.		1,566	– 7½	– 7½	– 5½	– 5½	20
		Dufftown	1,469	– 7½	– 7½	– 5½	– 5½	21
Banff	Ordiquhill		684	– 7½	– 7½	– 4¼	– 4¼	22
Ditto	Rathven, C.		7,076	– 10	– 10	– 5	– 5	23
		Buckie	5,849	– 10	– 10	– 5	– 5	24
Keith	Rothiemay		1,291	– 8	– 8	– 4½	– 4½	25
		TOTAL	61,684					
BERWICK:								
East	Abbey St. Bathans		246	– 1½	– 1½	– 4½	– 4½	26
Ditto	Ayton		1,827	– 3½	– 3½	– 3½	– 3½	27
Ditto	Bunkle, &c.		672	– 1	– 1	– 2¼	– 2¼	28
West	Channelkirk		545	– 1½	– 1½	– 2½	– 2½	29
East	Chirnside		1,459	– 3½	– 3½	– 2	– 2	30
Ditto	Cockburnspath		1,112	– 3	– 3	– 3½	– 3½	31
Ditto	Coldingham		3,016	– 3	– 3	– 3¾	– 3¾	32
Middle	Coldstream		853	– 4	– 4	– 3	– 3	33
		Coldstream	1,535	– 4	– 4	– 3	– 3	34
Ditto	Cranshaws		132	–	–	– 4½	– 4½	35
Ditto	Duns		939	– 4½	– 4½	– 3½	– 3½	36
		Duns	2,196	– 4½	– 4½	– 3½	– 3½	37
West	Earlston		1,766	– 3	– 3	– 2½	– 2½	38
Middle	Eccles		1,446	– 1½	– 1½	– 2	– 2	39
Ditto	Edrom		1,361	– 2½	– 2½	– 2½	– 2½	40

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled, because parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

† This parish is wholly within the area of the Royal Burgh of Cullen; but the Police Burgh area contains a population of 2,100 only, the remainder of the parish, although included here as burghal, is actually within the landward portion of the County for rating purposes.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued.*

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	1 –	1 –	-¼	-¼	8·500	4·750	–	–	
2	– 7½	– 7½	-¼	-¼	8·500	4·750	–	–	
3	– 10	– 10	-½ (*a*)	-½ (*a*)	7·500	3·750	–	–	(*a*) *Whitehills Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
4	1 2	1 2	-¼	-¼	8·500	4·750	–	–	
5	1 7	1 7	-¾ (*b*)	-¾ (*b*)	7·500(*b*)	3·750 (*b*)	– 9½	1 6	(*b*) In portion of parish rated by County, see footnote †
6	– 11	– 11	-½	-½	7·500	3·750	–	–	
7	1 -½	1 -½	-½	-½	7·500	3·750	–	–	
8	1 -½	1 -½	–	–	7·500	3·750	– 5½	1 1½	
9	– 9	– 9	-½	-½	7·500	3·750	–	–	
10	– 11¾	– 11¾	-½ (*c*)	-½ (*c*)	7·500	3·750	–	–	(*c*) *Gardenstown Special Water and Drainage District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. *Crovie Special Water District*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
11	– 11¾	– 11¾	–	–	4·700(*d*)	1·200 (*d*)	– 3	2 1	
12	– 11¼	– 11¼	-¼	-¼	8·500	4·750	–	–	
13	1 4½	1 4½	-¼	-¼	8·500	4·750	–	–	(*d*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
14	– 10	– 10	-½	-½	7·500	3·750	–	–	
15	– 10½	– 10½	-¼ (*e*)	-¼ (*e*)	8·500	4·750	–	–	(*e*) *Newmill Special Water District,*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
16	– 10½	– 10½	–	–	4·700(*d*)	1·200 (*d*)	– 6¼ (*f*)	– 10¼ (*f*)	(*f*) Assessment in Keith Special Water Supply District, 3¼*d.* per £. on owners and 4¼*d.* on occupiers.
17	– 11½	– 11½	-¼	-¼	8·500	4·750	–	–	
18	1 6	1 6	-¾	-¾	7·500	3·750	–	–	
19	1 6	1 6	–	–	7·500	3·750	– 11½	1 1½	
20	1 1½	1 1½	-¼	-¼	8·500	4·750	–	–	
21	1 1½	1 1½	–	–	8·500	4·750	1 3	1 –	
22	1 –	1 –	-¾	-¾	7·500	3·750	–	–	
23	1 3½	1 3½	-½ (*g*)	-½ (*g*)	7·500	3·750	–	–	(*g*) *Port Gordon Special Water and Drainage District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers. *Findochty Special Water and Drainage District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers. *Portknockie Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
24	1 3½	1 3½	–	–	4·700(*d*)	1·200(*d*)	– 4	1 4 (*h*)	(*h*) Assessments in special areas in Buckie falling wholly on occupiers. Easter Buckie Water District, 6*d.*; Easter Buckie Drainage District, 4*d.* per £; Nether Buckie Water District, 10*d.* per £; Nether Buckie Drainage District, 4*d.* per £.
25	1 -¾	1 -¾	-¼	-¼	8·500	4·750	–	–	
26	– 6¼	– 6¼	-$\frac{5}{24}$	-$\frac{5}{24}$	6·250	3·333	–	–	
27	– 7½	– 7½	-$\frac{5}{24}$ (*i*)	-$\frac{5}{24}$ (*i*)	6·250	3·333	–	–	(*i*) *Ayton Special Drainage District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
28	– 3⅝	– 3⅝	-$\frac{5}{24}$	-$\frac{5}{24}$	6·250	3·333	–	–	
29	– 4	– 4	-$\frac{5}{24}$	-$\frac{5}{24}$	7·250	4·333	–	–	
30	– 5⅝	– 5⅝	-$\frac{5}{24}$	-$\frac{5}{24}$	6·250	3·333	–	–	
31	– 6¼	– 6½	-$\frac{5}{24}$	-$\frac{5}{24}$	6·250	3·333	–	–	
32	– 6⅞	– 6⅞	-$\frac{5}{24}$	-$\frac{5}{24}$	6·250	3·333	–	–	
33	– 7¼	– 7¼	-$\frac{5}{24}$	-$\frac{5}{24}$	6·250	3·333	–	–	
34	– 7¼	– 7¼	–	–	6·250	3·333	– 1	1 4	
35	– 5$\frac{1}{16}$	– 4½	-$\frac{5}{24}$	-$\frac{5}{24}$	6·250	3·333		–	
36	– 8⅝	– 8⅝	-$\frac{5}{24}$	-$\frac{5}{24}$	6·250	3·333		–	
37	– 8⅝	– 8⅝	–	–	6·250	3·333	– 2	1 3	
38	– 5½	– 5½	-$\frac{5}{24}$ (*j*)	-$\frac{5}{24}$ (*j*)	7·250	4·333	–	–	(*j*) *Earlston Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
39	– 3¾	– 3¾	-$\frac{5}{24}$	-$\frac{5}{24}$	6·250	3·333	–	–	
40	– 5	– 5	-$\frac{5}{24}$	-$\frac{5}{24}$	6·250	3·333	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
BERWICK—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
East	Eyemouth		110	– 8½	– 8½	– 2½	– 2½	1
		Eyemouth	2,576	– 8½	– 8½	– 2½	– 2½	2
Middle	Fogo		420	– 1½	– 1½	– 3¾	– 3¾	3
East	Foulden		351	– 1½	– 1½	– 3	– 3	4
West	Gordon		848	– 4	– 4	– 1¾	– 1¾	5
Middle	Greenlaw		1,110	– 3½	– 3½	– 2½	– 2½	6
West	Hume		375	– 4	– 4	– 3	– 3	7
East	Hutton		815	– 4	– 4	– 3	– 3	8
Middle	Ladykirk		339	– 2	– 2	– 3	– 3	9
Ditto	Langton, E.U.		417	– 1	– 1	– 3½	– 3½	10
West	Lauder		780	– 5	– 5	– 3½	– 3½	11
		Lauder, R.	719	– 5	– 5	– 3½	– 3½	12
Ditto	Legerwood		475	– 2	– 2	– 1	– 1	13
Middle	Longformacus		278	– 3½	– 3½	– 2½	– 2½	14
West	Mertoun		622	– 1½	– 1½	– 1½	– 1½	15
East	Mordington		324	– 1	– 1	– 3¾	– 3¾	16
West	Nenthorn		391	– 1¾	– 1¾	– 2⅝	– 2⅝	17
Middle	Polwarth		203	– 1½	– 1½	– 3¼	– 3¼	18
Ditto	Swinton		847	– 3	– 3	– 3½	– 3½	19
West	Westruther		615	– 1	– 1	– 2	– 2	20
Middle	Whitsome		573	– 3½	– 3½	– 4½	– 4½	21
		TOTAL	32,290					
BUTE:								
Cumbrae	Cumbraes		133	– 1½	– 1½	– 1½	– 1½	22
		Millport	1,668	– 1½	– 1½	– 1¼	– 1¼	23
Arran	Kilbride		2,331	– 4½	– 4½	– 3½	– 3½	24
Ditto	Kilmory		2,519	– 6	– 6	– 3¼	– 3¼	25
Bute	Kingarth		1,062	– 2	– 2	– 4½	– 4½	26
Ditto	North Bute		1,385	– 1¾	– 1¾	– 2½	– 2½	27
Ditto	Rothesay, C.		198	– 4	– 4	– 2½	– 2½	28
		Rothesay, R.	9,108	– 4	– 4	– 2	– 2	29
		TOTAL	18,404					
CAITHNESS	Bower		1,506	–	–	– 4½	– 4½	30
(County not divided into Districts.)	Canisbay		2,392	– 10	– 10	– 10	– 10	31
	Dunnet		1,488	– 11	– 11	– 4½	– 4½	32
	Halkirk		2,577	– 7	– 7	– 4	– 4	33
	Latheron		5,875	1 2	1 2	– 8	– 8	34
	Olrig		1,837	– 8½	– 8½	– 3½	– 3½	35
	Reay		1,182	– 9	– 9	– 3½	– 3½	36
	Thurso		1,889	– 11	– 11	– 4	– 4	37
		Thurso	3,936	– 11	– 11	– 4	– 4	38
	Watten		1,390	– 4	– 4	– 3	– 3	39
	Wick		4,593	1 1	1 1	– 4¾	– 4¾	40
		Pulteneytown	5,550	1 1	1 1	– 4¾	– 4¾	41
		Wick, R. & P.	2,962	1 1	1 1	– 6½	– 7½	42
		TOTAL	37,177					

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled, because parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area.—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	1 –¾	1 –¾	–$\frac{3}{24}$	–$\frac{3}{24}$	6·250	3·333	–	–	
2	1 –¾	1 –¾	–	–	6·250	3·333	– 1	2 2	
3	– 5½	– 5½	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
4	– 4⅝	– 4⅝	–$\frac{2}{24}$	–$\frac{2}{24}$	6·250	3·333	–	–	
5	– 5$\frac{11}{12}$	– 5$\frac{11}{12}$	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
6	– 6⅜	– 6⅜	–$\frac{4}{24}$ (*a*)	–$\frac{4}{24}$ (*a*)	6·250	3·333	–	–	(*a*) *Greenlaw Special Water District*—Assessment of 3*d*. on owners and 3*d*. on occupiers.
7	– 7¼	– 7¼	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
8	– 7⅛	– 7⅛	–$\frac{3}{24}$	–$\frac{3}{24}$	6·250	3·333	–	–	
9	– 5⅛	– 5⅛	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
10	– 4½	– 4½	–$\frac{4}{24}$ (*b*)	–$\frac{4}{24}$ (*b*)	6·250	3·333	–	–	(*b*) *Langton Special Water and Drainage District*.—Assessment of 9½*d*. on owners and 9½*d*. on occupiers.
11	– 8½	– 8½	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
12	– 8½	– 8½	–	–	–	–	–	–	
13	– 3¼	– 3¼	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
14	– 6	– 6	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
15	– 2⅜	– 2⅜	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
16	– 4⅞	– 4⅞	–$\frac{2}{24}$	–$\frac{2}{24}$	6·250	3·333	–	–	
17	– 4⅝	– 4⅝	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
18	– 5	– 5	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
19	– 6⅜	– 6⅜	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
20	– 3¼	– 3¼	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
21	– 8⅛	– 8⅛	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
22	– 2½	– 2½	–	–	7·500	2·250	–	–	
23	– 2½	– 2½	–	–	6·500 (*c*)	1·250 (*c*)	(*d*)– ½	– 10½	(*c*) District Road Rate excluded, burgh roads being managed by Police Commissioners. (*d*) Assessments in special areas of Millport falling wholly upon owners; Western District, 1*d*. per £.; Outer Western District, 2*d*. per £.; Eastern District, 1*d*. per £.
24	– 8½	– 8½	–	–	12·500	7·250	–	–	
25	– 9½	– 9½	–	–	12·500	7·250	–	–	
26	– 6½	– 6½	–½ (*e*)	–½ (*e*)	10·500	5·250	–	–	(*e*) *Kilchattan Bay Special Drainage District*.—Assessment of 2*d*. on owners and 2*d*. on occupiers.
27	– 4½	– 4½	–½ (*f*)	–½ (*f*)	10·500	5·250	–	–	(*f*) *Port Bannatyne Special Drainage District*.—Assessment of 1¼*d*. on owners and 1¼*d*. on occupiers.
28	– 6½	– 6½	–½	–½	10·500	5·250	–	–	
29	– 6	– 6	–	–	–	–	– 10$\frac{7}{8}$	1 8$\frac{3}{8}$	
30	– 4½	– 4½	‡	–	5·900	4·000	–	–	
31	1 8½	1 8½	–	–	5·900	4·000	–	–	
32	1 4½	1 4½	–	–	5·900	4·000	–	–	
33	– 11$\frac{3}{4}$	– 11$\frac{3}{4}$	–	–	5·900	4·000	–	–	
34	1 10$\frac{3}{4}$	1 10$\frac{3}{4}$	–	–	5·900	4·000	–	–	
35	1 –½	1 –½	–	–	5·900	4·000	–	–	
36	1 1½	1 1½	–	–	5·900	4·000	–	–	
37	1 3	1 3	–	–	5·900	4·000	–	–	
38	1 3	1 3	–	–	3·900 (*c*)	– (*c*)	– 7	3 1	
39	– 7	– 7	–	–	5·900	4·000	–	–	
40	1 6$\frac{3}{4}$	1 6$\frac{3}{4}$	–	–	5·900	4·000	–	–	
41	1 6$\frac{3}{4}$	1 6$\frac{3}{4}$	–	–	4·150 (*c*)	– (*c*)	– 1	1 6	
42	1 8½	1 9½	–	–	–	–	– 6	2 6	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
‡ No Public Health Rate in Caithness in 1892–93.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
				s. d.	s. d.	s. d.	s. d.	
CLACKMANNAN - - (County not divided into Districts.)	Alloa - - - - -	- - -	5,151	- 3	- 3	- 3½	- 3½	1
		Alloa - - - - -	10,711	-	- 3	- 4	- 4	2
	Alva - - - - -	- - -	1,141	-	- 3	- 4½	- 4½	3
		Alva - - - -	5,225	- 3	- 3	- 4½	- 4½	4
	Clackmannan, C. - -	- - -	2,996	- 3	- 3	- 2½	- 2½	5
	Dollar, C. - - - -	- - -	414	- 3	- 3	- 3	- 3	6
		Dollar - - - -	1,807	- 3	- 3	- 3	- 3	7
	Tillicoultry - - -	- - -	1,756	- 3½	- 3½	- 2½	- 2½	8
		Tillicoultry - - -	3,939	- 3½	- 3½	- 2½	- 2½	9
		TOTAL - - -	33,140					
DUMBARTON:								
Western - - -	Arrochar - - - - -	- - -	1,457	- 5	- 5	- 4½	- 4½	10
Ditto - - -	Bonhill, C. - - - -	- - -	14,379	- 4	- 4	- 3½	- 4	11
Ditto - - -	Cardross, C. - - -	- - -	6,760	- 5¼	- 5¼	- 5	- 5¼	12
		Dumbarton (part of), R. & P.	3,790	- 5¼	- 5¼	- 4½	- 4½	13
Eastern - - -	Cumbernauld - - -	- - -	4,283	- 5	- 5	- 4	- 4	14
Western - - -	Dumbarton, C.† - -	Parish wholly Burghal; Dumbarton (part of), R. & P.	14,065	- 4½	- 4½	- 4½	- 4½	15
Ditto - - -	Kilmaronock - - -	- - -	900	- 2½	- 2½	- 3	- 3	16
Eastern - - -	Kilpatrick, New, C. - -	- -	5,206	- 2	- 2	- 4	- 4	17
		Milngavie - -	3,103	- 2	- 2	- 4	- 4	18
Ditto - - -	Kilpatrick, Old, C. - -	- - -	7,761	- 3½	- 3½	- 6½	- 6½	19
		Clydebank - - -	10,014	- 3½	- 3½	- 6½	- 6½	20
Ditto - - -	Kirkintilloch, C. - -	- - -	3,113	- 5	- 5	- 3½	- 3½	21
		Kirkintilloch - -	9,314	- 5	- 5	- 6½	- 6½	22
Western - - -	Luss - - - - -	- - -	633	- 4	- 4	- 3	- 3	23
Ditto - - -	Roseneath - - - -	- - -	1,118	- 2	- 2	- 3	- 3	24
		Cove and Kilcreggan -	946	- 2	- 2	- 3	- 3	25
Ditto - - -	Row - - - - -	- - -	2,763	- 2	- 2	- 3½	- 3½	26
		Helensburgh - -	8,409	- 2	- 2	- 3½	- 3½	27
		TOTAL - - -	98,014					
DUMFRIES:								
Annan - - -	Annan - - - - -	- - -	2,463	- 8½	- 8½	- 2	- 2	28
		Annan, R. & P. - -	3,478	- 8½	- 8½	- 2	- 2	29
Lockerbie - - -	Applegarth - - -	- - -	858	- 1	- 1	- 2	- 2	30
Dumfries - - -	Caerlaverock - - -	- - -	921	- 4	- 4	- 1¾	- 1¾	31

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled, because parish rates being levied on a net rateable value, while county and burgh rates are, as rule, levied on the gross value, the result of totalling would to that extent be misleading.

† This parish is wholly within the area of the Royal Burgh of Dumbarton: but the Police Burgh area contains a population of 13,137 only, the remainder of the parish, although included here as Burghal, is actually within the Landward portion of the County for rating purposes.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued*.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 6½	– 6½	‡(*a*)	–(*a*)	7·950	5·700	–	–	(*a*) *Sauchie Special Water District*, formerly Clackmannan Parish.—Assessment of 5*d.* on owners and 5*d.* on occupiers. *Sauchie Special Drainage District*, formerly in Clackmannan Parish.—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Sauchie Special Drainage District*.—Assessment of ¾*d.* on owners and ¾*d.* on occupiers.
2	– 7	– 7	–	–	1·650 (*b*)	·750 (*b*)	– 7	1 7	(*b*) County Road and Police Rates excluded, burgh roads and police being managed by Police Commissioners.
3	– 8	– 8	–	–	7·950	5·700	–	–	
4	– 8	– 8	–	–	7·950	5·700	– 4	1 6	
5	– 6	– 6	–(*c*)	– (*c*)	7·950	5·700	–	–	(*c*) *Clackmannan Special Water District*.—Assessment of 10½*d.* on owners and 10½*d.* on occupiers.
6	– 6⅝	– 6⅝	–	–	7·950	5·700	–	–	
7	– 6⅝	– 6⅝	–	–	3·450(*d*)	1·200(*d*)	(*e*) – 7½	(*e*) 1 5	(*d*) County Road Rate excluded, burghs roads being managed by police Commissioners, (*e*) Includes assessment in Special Drainage District, which practically comprises the Burgh area.
8	– 6½	– 6½	– (*f*)	– (*f*)	7·950	5·700	–	–	(*f*) *Coalsnaughton and Devonside Special Water District*.—Assessment of 2*d.* on owners and 2*d.* on occupiers.
9	– 6½	– 6½	–	–	3·540(*d*)	1·200 (*d*)	– 4	1 1	
10	– 10	– 10	–$\frac{30}{40}$	–$\frac{30}{40}$	6·650	4·900	–	–	
11	– 8	– 8½	–$\frac{38}{40}$ (*g*)	–$\frac{38}{40}$ (*g*)	6·650	4·900	–	–	(*g*) *Alexandria, Bonhill, &c., Combined Special Water District*. — Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *Alexandria Special Drainage District*.—Assessment of ½*d.* on owners and ½*d.* on occupiers. *Bonhill Special Drainage District*.—Assessment of 1*d.* on owners and 1*d.* on occupiers.
12	– 11¼	1 –¼	–$\frac{37}{40}$(*h*)	–$\frac{37}{40}$ (*h*)	6·650	4·900	–	–	(*h*) *Renton Special Water District*.—Assessment of 8*d.* on owners and 8*d.* on occupiers. *Renton Special Drainage District*.—Assessment of 1*d.* on owners and 1*d.* on occupiers.
13	– 10¾	– 11	–	–	–	–	(*i*) – 3½	2 6	(*i*) Assessment in Special Drainage District of Burgh of Dumbarton, No. 3, 2*d.* per £. on owners.
14	– 9¾	– 9¾	–$\frac{1}{40}$	–$\frac{1}{40}$	6·400	4·650	–	–	
15	– 9½	– 9½	–$\frac{38}{40}$(*j*)	–$\frac{38}{40}$ (*j*)	6·650(*j*)	4·900(*j*)	(*k*) – 3½	2 6	(*j*) In landward portion only. *See* footnote †. (*k*) *Vide* note at Parish of Cardross.
16	– 5½	– 5½	–$\frac{35}{40}$	–$\frac{35}{40}$	6·650	4·900	–	–	
17	– 6⅛	– 6⅛	–$\frac{15}{40}$ (*l*)	–$\frac{15}{40}$ (*l*)	6·400	4·650	–	–	(*l*) *Newkirk Special Drainage District*.—Assessment of ½*d.* on owners and ½*d.* on occupiers. *Vide* footnote to page .
18	– 6⅛	– 6⅛	–	–	6·400	4·650	– 1	– 10	*Vide* footnote † to page 37.
19	– 10	– 10	–$\frac{16}{40}$(*m*)	–$\frac{16}{40}$(*m*)	6·400	4·650	–	–	(*m*) *Duntocher and Dalmuir Special Water District*.—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Bowling Special Water District*.—Assessment of 6*d.* on owners and 6*d.* on occupiers.
20	– 10	– 10	–	–	2·925 (*n*)	1·050 (*n*)	– 6½	– 11	(*n*) District road rate excluded, burgh roads being managed by Police Commissioners.
21	– 8⅛	– 8⅛	–$\frac{15}{40}$	–$\frac{15}{40}$	6·400	4·650	(*o*)	(*o*)	(*o*) Assessments of 1*s.*–½*d.* per £ on owners, and 1*s.*–½*d.* per £. on occupiers, are levied in the South Lenzie Special Water and Drainage District outwith the burgh.
22	– 11⅞	– 11⅞	–	–	4·050 (*n*)	1·050 (*n*)	– 5	2 11	
23	– 7⅛	– 7⅛	–$\frac{20}{40}$	–$\frac{20}{40}$	6·650	4·900	–	–	
24	– 5⅛	– 5⅛	1$\frac{5}{40}$	1$\frac{5}{40}$	6·650	4·900	–	–	
25	– 5⅛	– 5⅛	–	–	6·650	4·900	–	1 6	
26	– 5¼	– 5¼	(*p*) –$\frac{35}{40}$	–$\frac{35}{40}$ (*p*)	6·650	4·900	–	–	(*p*) *Row Special Water District*.—Assessment of 6*d.* on owners and 6*d.* on occupiers.
27	– 5⅛	– 5¼	–	–	3·600 (*n*)	1·050 (*n*)	– 3	1 7	
28	– 10½	– 10½	–(*q*)	– (*q*)	5·137	3·250	–	–	(*q*) Special water rate of ·118*d.* on owners and ·118*d.* on occupiers. *See* footnote † to page 19.
29	– 10½	– 10½	–	–	–	–	– 6	2 6	
30	– 3⅛	– 3⅛	–	–	4·512	2·625	–	–	
31	– 6	– 6	–(*r*)	– (*r*)	4·512	2·625	–	–	(*r*) *Glencaple Special Drainage District*.—Assessment of 3·5*d.* on owners and 3·5*d.* on occupiers. *Blackshaw Special Water District*.—Assessment of 5*d.* on owners and 5*d.* on occupiers.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
‡ No Public Health Rate in Clackmannan, in 1892-93. Expenditure met chiefly out of Exchequer Grants, supplemented by a sum taken from the General Purposes Rate.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
DUMFRIES—*continued.*				s. d.	s. d.	s. d.	s. d.	
Langholm	Canonbie		2,476	– 5¾	– 5¾	– 5½	– 5½	1
Thornhill	Closeburn		1,333	– 4	– 4	– 1¾	– 1¾	2
Annan	Cummertrees		1,105	– 3	– 3	– 4	– 4	3
Ditto	Dalton		563	– 2	– 2	– 1¾	– 1¾	4
Ditto	Dornock		831	– 4	– 4	– 4½	– 4½	5
Lockerbie	Dryfesdale		842	– 4½	– 4½	– 3½	– 3½	6
		Lockerbie	2,391	– 4½	– 4½	– 3½	– 3½	
Dumfries	Dumfries		4,931	– 4½	– 4½	– 5½	– 5½	8
		Dumfries, R. & P.	12,947	– 4½	– 4½	– 4	– 4	9
Thornhill	Dunscore		1,260	– 2½	– 2½	– 3	– 3	10
Ditto	Durrisdeer		1,076	– 3	– 3	– 3⅝	– 3⅝	11
Langholm	Eskdalemuir, E. U.		488	– 2	– 2	– 3	– 3	12
Ditto	Ewes		299	– –¾	– –¾	– 3	– 3	13
Thornhill	Glencairn		1,647	– 3½	– 3½	– 3	– 3	14
Annan	Graitney		1,141	– 4½	– 4½	– 3¾	– 3¾	15
Ditto	Half Morton		484	– 2	– 2	– 4½	– 4½	16
Lockerbie	Hoddom		1,533	– 4	– 4	– 2	– 2	17
Dumfries	Holywood		1,011	– 3½	– 3½	– 3	– 3	18
Lockerbie	Hutton		726	– 1¾	– 1¾	– 3½	– 3½	19
Ditto	Johnstone		927	– 2½	– 2½	– 4	– 4	20
Thornhill	Keir		639	– 4½	– 4½	– 4½	– 4½	21
Ditto	Kirkconnell		1,087	– 3½	– 3½	– 3	– 3	22
Dumfries	Kirkmahoe		1,159	– 2¼	– 2¼	– 2½	– 2½	23
Ditto	Kirkmichael		808	– 3½	– 3½	– 2½	– 2½	24
Annan	Kirkpatrick Fleming		1,248	– 3	– 3	– 2½	– 2½	25
Lockerbie	Kirkpatrick Juxta		976	– 1¼	– 1¼	– 2⅜	– 2⅜	26
Langholm	Langholm		327	– 6¼	– 6¼	– 3¾	– 3¾	27
		Langholm	3,643	– 6¼	– 6¼	– 3¾	– 3¾	28
Lockerbie	Lochmaben		1,484	– 6½	– 6½	– 4	– 4	29
		Lochmaben, R. & P.	1,038	– 6½	– 6½	– 4	– 4	30
Annan	Middlebie		1,806	– 2⅜	– 2⅜	– 2¾	– 2¾	31
Lockerbie	Moffat		686	– 1¾	– 1¾	– 2⅜	– 2⅜	32
		Moffat	2,291	– 1¾	– 1¾	– 2⅜	– 2⅜	33
Thornhill	Morton		1,855	– 5½	– 5½	– 2¼	– 2¼	34
Dumfries	Mousewald		500	– 2½	– 2½	– 3½	– 3½	35
Thornhill	Penpont		1,063	– 2¼	– 2¼	– 2½	– 2½	36
Annan	Ruthwell		858	– 5	– 5	– 3	– 3	37
Lockerbie	St. Mungo		603	– 3½	– 3½	– 4½	– 4½	38
Thornhill	Sanquhar		1,595	– 4	– 4	– 4	– 4	39
		Sanquhar, R. & P.	1,315	– 4	– 4	– 4	– 4	40
Dumfries	Tinwald		902	– 2½	– 2½	– 2¼	– 2¼	41
Ditto	Torthorwald		921	– 6	– 6	– 5	– 5	42
Lockerbie	Tundergarth		439	– 1	– 1	– 2	– 2	43
Thornhill	Tynron		359	– 1	– 1	– 3	– 3	44
Lockerbie	Wamphray		458	– –¾	– –¾	– 2	– 2	45
Langholm	Westerkirk		454	– 2½	– 2½	– 3½	– 3½	46
		TOTAL	74,245					

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "establi-hed usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued*.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*s. d.*	*s. d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 11½	– 11½	–	–	4·762	2·875	–	–	
2	– 5⅝	– 5⅝	–	–	4·137	2·250	–	–	
3	– 7½	– 7½	– (*a*)	– (*a*)	5·137	3·250	–	–	(*a*) Special water rate of ·137*d.* on owners and ·137*d.* on occupiers.†
4	– 4	– 4	– (*b*)	– (*b*)	5·137	3·250	–	–	(*b*) Special water rate of ·118*d.* on owners and ·118*d.* on occupiers.†
5	– 9½	– 9½	– (*c*)	– (*c*)	5·137	3·250	–	–	(*c*) Special water rate of ·145*d.* on owners and ·145*d.* on occupiers.†
6	– 8½	– 8¾	–	–	4·512	2·625	–	–	
7	– 8½	– 8¾	–	–	4·512	2·625	– 7	2 3	
8	– 9⅞	– 9⅞	– (*d*)	– (*d*)	4·512	2·625	–	–	(*d*) *Noblehill Special Drainage District.*—Assessment of 1·75*d.* on owners and 1·75*d.* on occupiers.
9	– 8⅜	– 8⅜	–	–	–	–	– 3½	2 3½	
10	– 5 7/12	– 5 7/12	–	–	4·137	2·250	–	–	
11	– 6¾	– 6¾	–	–	4·137	2·250	–	–	
12	– 5	– 5	–	–	4·762	2·875	–	–	
13	– 4	– 4	–	–	4·762	2·875	–	–	
14	– 6⅝	– 6⅝	–	–	4·137	2·250	–	–	
15	– 8½	– 8½	– (*e*)	– (*e*)	5·137	3·250	–	–	(*e*) Special water rate of ·131*d.* on owners and ·131*d.* on occupiers.†
16	– 6¾	– 6¾	– (*f*)	– (*f*)	5·137	3·250	–	–	(*f*) Special water rate of ·106*d.* on owners and ·106*d.* on occupiers.†
17	– 6½	– 6½	–	–	4·512	2·625	–	–	
18	– 6½	– 6½	–	–	4·512	2·625	–	–	
19	– 5¼	– 5¼	–	–	4·512	2·625	–	–	
20	– 6⅝	– 6⅝	–	–	4·512	2·625	–	–	
21	– 9¼	– 9¼	–	–	4·137	2·250	–	–	
22	– 6½	– 6½	–	–	4·137	2·250	–	–	
23	– 5	– 5	–	–	4·512	2·625	–	–	
24	– 5⅝	– 5⅝	–	–	4·512	2·625	–	–	
25	– 5½	– 5½	– (*g*)	– (*g*)	5·137	3·250	–	–	(*g*) Special water rate of ·123*d* on owners and ·123*d.* on occupiers.
26	– 3¾	– 3¾	–	–	4·512	2·625	–	–	
27	– 10¼	– 10¼	–	–	4·762	2·875	–	–	
28	– 10¼	– 10¼	–	–	4·762	2·875	–	1 6	
29	– 10⅞	– 10⅞	–	–	4·512	2·625	–	–	
30	– 10⅞	– 10⅞	–	–	–	–	– 11¾	– 7½	
31	– 5⅝	– 5⅝	– (*h*)	– (*h*)	5·137	3·250	–	–	(*h*) A special water assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers is levied in Eaglesfield Special Water District. Also, in part of parish outwith Special Water District ·109*d.* on owners and ·109*d.* on occupiers.†
32	– 4½	– 4½	–	–	4·512	2·625	–	–	
33	– 4½	– 4½	–	–	4·512	2·625	– 3½	1 3	
34	– 9	– 9	–	–	4·137	2·250	–	–	
35	– 6	– 6	– (*i*)	– (*i*)	4·512	2·625	–	–	(*i*) *Blackshaw Special Water District.*—Assessment of 6·025*d.* on owners and 6·025*d.* on occupiers.
36	– 5	– 5	– (*j*)	– (*j*)	4·137	2·250	–	–	(*j*) *Penpont Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
37	– 8⅝	– 8⅝	– (*k*)	– (*k*)	5·137	3·250	–	–	(*k*) Special water rate of ·147*d.* on owners and ·147*d.* on occupiers.†
38	– 7½	– 7½	–	–	4·512	2·625	–		
39	– 8	– 8	–	–	4·137	2·250	–	–	
40	– 8	– 8	–	–	–	–	– 2	– 9	
41	– 4⅝	– 4⅝	–	–	4·512	2·625	–	–	
42	– 11¼	– 11¼	– (*l*)	– (*l*)	4·512	2·625	–	–	(*l*) *Blackshaw Special Water District.*—Assessment of 6·06*d.* on owners and 6·06*d.* on occupiers.
43	– 3	– 3	– (*m*)	– (*m*)	4·512	2·625	–	–	(*m*) *Bankshill Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers.
44	– 4	– 4	–	–	4·137	2·250	–	–	
45	– 3	– 3	–	–	4·512	2·625	–	–	
46	– 6½	– 6½	–	–	4·762	2·875	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† Contribution towards expenditure in excess of amount raised by maximum rate within Eaglesfield Special Water District (Mid Hobie Parish).

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
EDINBURGH:				s. d.	s. d.	s. d.	s. d.	
Gala Water	Borthwick		3,102	– 4½	– 4½	– 1¾	– 1¾	1
Calder	Calder, Mid		3,126	– 2	– 2	– 2½	– 2½	2
Ditto	Calder, West		8,456	– 4	– 4	– 3¾	– 3¾	3
Lasswade	Carrington		563	– 2½	– 2½	– 2½	– 2½	4
Ditto	Cockpen		2,046	– 4½	– 4½	– 4	– 4	5
		Bonnyrigg (part of)	2,188	– 4½	– 4½	– 4	– 4	6
		Lasswade (part of)	261	– 4½	– 4½	– 4	– 4	7
Suburban	Colinton, C.		4,549	– 4½	– 4½	– 4⅞	– 4⅞	8
Ditto	Corstorphine		2,329	– 1½	– 1½	– 1¾	– 1¾	9
Ditto	Cramond		2,975	– 2½	– 2½	– 4⅜	– 4⅜	10
		Leith (part of), P.	102	– 2½	– 2½	– 4⅜	– 4⅜	11
Gala Water	Cranston		859	– 3½	– 3½	– 3½	– 3½	12
Ditto	Crichton, C.		946	– 4	– 4	– 3½	– 3½	13
Calder	Currie		2,580	– 2½	– 2½	– 3	– 3	14
Lasswade	Dalkeith, C.		834	– 4	– 4	– 4½	– 4½	15
		Dalkeith (part of)	6,870	– 4	– 4	– 4	– 4	16
Suburban	Duddingston		1,574	– 2¾	– 2¾	– 1½	– 1½	17
		Portobello (part of), P.	8,017	– 2¾	– 2¾	– 3¾	– 3¾	18
		Edinburgh (part of), R. & P.	52	– 2¾	– 2¾	– 3¾	– 3¾	19
	Edinburgh	Parish wholly Burghal; Edinburgh (part of), R. & P.	58,563	– 3¾	– 3¾	– 3⅝	– 3⅝	20
Gala Water	Fala		285	– 4½	– 4½	– 5	– 5	21
Lasswade	Glencorse		1,451	– 2½	– 2½	– 2¼	– 2¼	22
Gala Water	Heriot		443	– ½	– ½	– 3	– 3	23
Lasswade	Inveresk, C.		2,621	– 4½	– 4½	– 1½	– 1½	24
		Musselburgh, P.	8,888	– 4½	– 4½	– 3½	– 3½	25
Calder	Kirknewton		3,352	– 2½	– 2½	– 3¼	– 3¼	26
Lasswade	Lasswade, C.		6,096	– 2½	– 2½	– 6½	– 6½	27
		Loanhead	3 244	– 2½	– 2½	– 6½	– 6½	28
		Bonnyrigg (part of)	326	– 2½	– 2½	– 6½	– 6½	29
		Penicuik (part of)	44	– 2½	– 2½	– 6½	– 6½	30
		Lasswade (part of)	745	– 2½	– 2½	– 6½	– 6½	31
	Leith, North		–	–	–	–	–	32
		Leith (part of), P.	21,260	– 4	– 4	– 5	– 5	33
		Edinburgh (part of) R & P.	487	– 4	– 4	– 3½	– 3½	34
Suburban	Leith, South		1,178	– 3	– 3	– 3	– 3	35
		Leith (part of), P.	33,852	– 3	– 3	– 5	– 5	36
		Edinburgh (part of), R. & P.	21,679	– 3	– 3	– 3½	– 3½	37
		Portobello (part of), P.	165	– 3	– 3	– 3¾	– 3¾	38
Ditto	Liberton		6,229	– 2½	– 2½	– 1½	– 1½	39
		Edinburgh (part of), R. & P.	2,037	– 2½	– 2½	– 3½	– 3½	40

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area, and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued*.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 6½	– 6½	(a) – 9/16	(a) – 9/16	7·250	4·125	–	–	(a) *Gorebridge Special Drainage District.*—Assessment of 4d. on owners and 4d. on occupiers. *See* also Newbattle parish.
2	– 5	– 5	–	–	6·750	3·625	–	–	
3	– 8	– 8	– (b)	– (b)	6·750	3·625	–	–	(b) *West Calder Special Water District.*—Assessment of 5d. on owners and 5d. on occupiers. *West Calder Special Drainage District.*—Assessment of 4d. on owners and 4d. on occupiers.
4	– 5	– 5	– 7/16	– 7/16	7·000	3·875	–	–	
5	– 8½	– 8½	– ½	– ½	7·000	3·875	–	–	
6	– 8½	– 8½	–	–	7·000	3·875	–	– 9	
7	– 8½	– 8½	–	–	7·000	3·875	–	1 –	
8	– 9⅜	– 9⅜	– (c)	– (c)	7·000	3·875	(†)	(†)	(c) *Juniper Green Special Water District.*—Assessment of 4d. on owners and 4d. on occupiers. *Juniper Green Special Drainage District.*—Assessment of 1¾d. on owners and 1¾d. on occupiers. *Hailes and Longstone, &c. Special Water District.*—Assessment of 2½d. on owners and 2½d. on occupiers. *Slateford Special Water District.*—Assessment of 3d. on owners and 3d. on occupiers. *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 4d. on owners only.
9	– 3½	– 3½	– (d)	– (d)	7·000	3·875	(†)	(†)	(d) *Corstorphine Special Water District.*—Assessment of 4d. on owners and 4d. on occupiers. *Corstorphine Special Drainage District.*—Assessment of 2d. on owners and 2d. on occupiers. *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 3¾d. on owners only.
10	– 7⅜	– 7⅜	–	–	7·000	3·875	(†)	(†)	
11	– 7⅜	– 7⅜	–	–	–	–	– 6	2 2½	
12	– 7	– 7	– ½	– ½	7·250	4·125	–	–	
13	– 8⅛	– 8⅛	– ½	– ½	7·250	4·125	–	–	
14	– 5 7/10	– 5 7/10	– (e)	– (e)	6·750	3·625	(†)	(†)	(e) *Currie Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers. *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 4½d. on owners only.
15	– 9¼	– 9¼	– ⅛	– ⅛	7·000	3·875	–	–	
16	– 8⅜	– 8⅜	–	–	4·458 (f)	1·125 (f)	– 1	1 6	(f) District Road Rates excluded, burgh roads being managed by Police Commissioners.
17	– 4½	– 4½	– (g)	– (g)	7·000	3·875	(†)	(†)	(g) *Duddingston Special Water District.*—Assessment of 3½d. on owners and 3½d. on occupiers. *Duddingston Special Drainage District.*—Assessment of 2¾d. on owners and 2¾d. on occupiers.
18	– 6¾	– 6¾	–	–	–	–	– 3¼	1 7¾	
19	– 6¾	– 6¾	–	–	–	–	– 7½	2 –	
20	– 7⅛	– 7⅛	–	–	–	–	(h) – 7½	(h) 2 –	(h) Includes Water Rate levied by Edinburgh and District Water Trust.
21	– 9⅛	– 9⅛	(i) – 9/16	(i) – 9/16	7·250	4·125	–	–	(i) *Fala Special Water District.*—Assessment of 9d. on owners and 9d. on occupiers.
22	– 5	– 5	– ½	– ½	7·000	3·875	(†)	(†)	
23	– 3¾	– 3¾	– 7/16	– 7/16	7·250	4·125	–	–	
24	– 7	– 7	– 7/16	– 7/16	7·000	3·875	(†)	(†)	
25	– 8¾	– 8¾	–	–	–	–	(†) – 7½	(†) 3 2½	
26	– 6	– 6	– (j)	– (j)	6·750	3·625	–	–	(j) *East Calder Special Water District.*—Assessment of 5d. on owners and 5d. on occupiers.
27	– 10⅛	– 10⅛	(k) – ½	(k) – ½	7·000	3·875	(†)	(†)	(k) *Lasswade Special Water District.*—Assessment of 7d. on owners and 7d. on occupiers. *Roslin Special Water District.*—Assessment of 8d. on owners and 8d. on occupiers. *Braeheads, Kevock, &c. Water District.*—Assessment of 1s. on owners and 1s. on occupiers.
28	– 10⅛	– 10⅛	–	–	7·000	3·875	– 6½	– 10	
29	– 10⅛	– 10⅛	–	–	7·000	3·875	–	– 9	
30	– 10⅛	– 10⅛	–	–	7·000	3·875	–	– 11	
31	– 10⅛	– 10⅛	–	–	7·000	3·875	–	1 –	
32	–	–	–	–	–	–	–	–	
33	– 9	– 9	–	–	–	–	(l) – 6	(l) 2 2½	(l) Includes Water Rate levied by Edinburgh and District Water Trust.
34	– 7½	– 7½	–	–	–	–	– 7½	2 –	
35	– 6	– 6	–	–	7·000	3·875	(†)	(†)	
36	– 8	– 8	–	–	–	–	(m) – 6	(m) 2 2½	(m) Includes Water Rate levied by Edinburgh and District Water Trust.
37	– 6½	– 6½	–	–	–	–	– 7½	2 –	
38	– 6¾	– 6¾	–	–	–	–	– 3¼	1 7¾	
39	– 4½	– 4½	– (n)	– (n)	7·000	3·875	(†)	(†)	(n) *Gilmerton Special Water District.*—Assessment of 4½d. on owners and 4½d. on occupiers. *Gilmerton Special Drainage District.*—Assessment of 4½d. on owners and 4½d. on occupiers. *Liberton Special Drainage District.*—Assessment of 3d. on owners and 3d. on occupiers.
40	– 6¼	– 6¼	–	–	–	–	– 7½	2 –	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

† The Parishes of Edinburgh, St. Cuthbert's Combination, North Leith, South Leith, Liberton, and Duddingston, are situate wholly or partly within the compulsory area of the Edinburgh and District Water Trust, and a rate of ½d. per £. on owner and 6d. per £. on occupier is levied within that area. The parishes of Colinton, Cramond, Duddingston, South Leith, Currie, Kirkliston, Ratho, Glencorse, and Inveresk, are situated wholly or partly outwith the compulsory area, and a rate of 8½ *l.* per £. is levied upon occupiers, in the portion of the parish in the Water Supply District outwith the compulsory area. The parishes of Corstorphine, Liberton, and Lasswade, are also wholly or partly situated in the district outwith the compulsory area, but are supplied by meter chiefly. These rates have been included above only in the Edinburgh and Leith Burgh Rates.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
EDINBURGH—*continued.*				s. d.	s. d.	s. d.	s. d.	
Lasswade	Newbattle		3,478	– 3	– 3	– 5⅝	– 5⅝	1
		Dalkeith (part of)	82	– 3	– 3	– 4	– 4	2
Suburban	Newton, C.		1,180	– 4	– 4	–	– 3	3
Lasswade	Penicuik		1,956	– 4½	– 4½	– 4¾	– 4¾	4
		Penicuik (part of)	2,558	– 4½	– 4½	– 4¾	– 4¾	5
Calder	Ratho		1,839	– 4	– 4	– 2	– 2	6
Suburban	St. Cuthbert's Com.		3,571	– 3	– 3	– 4 3/16	– 4 5/16	7
		Edinburgh (part of), R. & P.	178,407	– 3	– 3	– 3½	– 3⅝	8
		Leith (part of), P.	13,493	– 3	– 3	– 4 15/16	– 5 1/16	9
Gala Water	Stow		2,201	– 2½	– 2½	– 2⅞	– 2⅞	10
Ditto	Temple		455	– 2½	– 2½	– 1 1/16	– 1 1/16	11
		TOTAL	433,994					
ELGIN	Alves		1,096	– 3¼	– 3¼	– 2⅝	– 2⅝	12
(County not divided into Districts.)	Bellie, C.		2,210	– 6⅜	– 6⅜	– 2⅛	– 2⅛	13
	Birnie		405	– 3	– 3	– 4½	– 4½	14
	Cromdale		3,026	– 8½	– 8½	– 5¼	– 5¼	15
	Dallas		860	– 8½	– 8½	– 5	– 5	16
	Drainy, C.		436	– 7	– 7	– 4¼	– 4¼	17
		Lossiemouth	3,486	– 7	– 7	– 4¼	– 4¼	18
	Duffus		4,299	– 10	– 10	– 4	– 4	19
	Dyke and Moy		1,044	– 5⅜	– 5⅜	– 3⅜	– 3⅜	20
	Edinkillie		1,032	– 6	– 6	– 3½	– 3½	21
	Elgin, C.		2,827	– 6½	– 6½	– 6	– 6	22
		Elgin (part of), R. & P.	6,458	– 6½	– 6½	– 5¼	– 5¼	23
	Forres		830	– 10½	– 10½	– 2½	– 2½	24
		Forres, R. & P.	3,971	– 10½	– 10½	– 4½	– 5	25
	Kinloss		958	– 7½	– 7½	– 3½	– 3½	26
	Knockando		1,712	– 6	– 6	– 3	– 3	27
	New Spynie, C.		542	– 6	– 6	– 4½	– 4½	28
		Elgin (part of), R. & P.	1,166	– 6	– 6	– 5¼	– 5¼	29
	Rafford		982	– 4⅛	– 4⅛	– 4	– 4	30
	Rothes		751	– 7½	– 7½	– 4	– 4	31
		Rothes	1,548	– 7½	– 7½	– 4	– 4	32
	St. Andrew's Llanbryde, C.		1,277	– 4½	– 4½	– 4¾	– 4¾	33
		Elgin (part of), R. & P.	22	– 4½	– 4½	– 5¼	– 5¼	34
	Speymouth		616	– 4	– 4	– 4¾	– 4¾	35
	Urquhart		1,917	– 9	– 9	– 3¾	– 3¾	36
		TOTAL	43,471					
FIFE:								
Kirkcaldy	Abbotshall, C.		556	– 4	– 4	– 1½	– 1½	37
		Kirkcaldy (part of), R. & P.	6,378	– 4	– 4	– 5	– 5	38
Cupar	Abdie		754	–	–	– 3	– 3	39
Dunfermline	Aberdour		1,955	– 2½	– 2½	– 2¾	– 2¾	40
	Anstruther-Easter	Parish wholly burghal; Anstruther - Easter (part of), R. & P.	1,033	– 7	– 7	– 4	– 4	41
St. Andrews	Anstruther-Wester		68	– 4½	– 4½	– 5¼	– 5¼	42
		Anstruther-Wester, R. & P.	538	– 4½	– 4½	– 5¼	– 5¼	43
Kirkcaldy	Auchterderran		2,236	– 2¼	– 2¼	– 3½	– 3½	44
		Lochgelly (part of)	3,958	– 2¼	– 2¼	– 1¾	– 1¾	45

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued*.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 9⅛	– 9⅛	–⅛ (a)	–⅛ (a)	7·000	3·875	–	–	(a) *Gorebridge Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *See* also Borthwick Parish.
2	– 7½	– 7½	–	–	4·458 (b)	1·125 (b)	– 1	1 6	(b) District Road Rate excluded, burgh roads being managed by Police Commissioners.
3	– 7½	– 7½	– (c)	– (c)	7·000	3·875	–	–	(c) *Newton Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
4	– 10⅜	– 10⅜	–⅛	–⅛	7·000	3·875	–	–	
5	– 10⅜	– 10⅜	–	–	7·000	3·875	–	– 11	
6	– 6¼	– 6¼	–	–	6·750	3·625	(†)	(†)	
7	– 7 5/16	– 7 5/16	– (d)	–	7·000	3·875	(†)	(†)	(d) *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 3½*d.* on owners only.
8	– 6½	– 6⅜	–	–	–	–	– 7½	2 –	
9	– 7 15/16	– 8 1/16	–	–	–	–	(e) – 6	(e) 2 2½	(e) Includes Water Rate levied by Edinburgh and District Water Trust.
10	– 5⅛	– 5½	– 9/16 (f)	– 9/16 (f)	7·250	4·125	–	–	(f) *Stow Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
11	– 3 9/16	– 3 9/16	–⅝	–⅝	7·250	4·125	–	–	*Stow Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
12	– 5⅞	– 5⅞	–	–	5·525	4·000	–	–	
13	– 9⅛	– 9⅛	–	–	5·525	4·000	–	–	
14	– 7⅜	– 7⅜	–	–	5·525	4·000	–	–	
15	1 2⅛	1 2⅛	– (g)	– (g)	5·525	4·000	–	–	(g) *Grantown Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
16	1 1⅜	1 1⅜	–	–	5·525	4·000	–	–	
17	– 11½	– 11½	–	–	5·525	4·000	–	–	
18	– 11½	– 11½	–	–	5·525	4·000	(h) – 10	(h) 2 –	(h) Includes Water Rates in Special District, which is practically identical in area with Burgh.
19	1 2⅜	1 2⅜	– (i)	– (i)	5·525	4·000	–	–	(i) *Burghead Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
20	– 9⅜	– 9⅜	–	–	5·525	4·000	–	–	*Burghead Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
21	– 9⅜	– 9⅜	–	–	5·525	4·000	–	–	
22	1 1	1 1	– (j)	– (j)	5·525	4·000	–	–	(j) *Moy Croft Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
23	1 –⅛	1 –⅛	–	–	–	–	– 3½	3 –	*New Elgin Special Water District.*—Assessment of 12*d.* on owners and 12*d.* on occupiers.
24	1 2	1 2½	–	–	5·525	4·000	–	–	
25	1 4	1 5	–	–	–	–	– 6	– 10½	
26	– 11⅛	– 11⅛	–	–	5·525	4·000	–	–	
27	– 9⅜	– 9⅜	– (k)	– (k)	5·525	4·000	–	–	(k) *Archiestown Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
28	– 10⅜	– 10⅜	–	–	5·525	4·000	–	–	
29	– 11½	– 11½	–	–	–	–	– 3½	3 –	
30	– 8⅛	– 8⅛	–	–	5·525	4·000	–	–	
31	1 –⅛	1 –⅛	–	–	5·525	4·000	–	–	
32	1 –⅛	1 –⅛	–	–	5·525	4·000	– 2½	1 1½	
33	– 9½	– 9½	–	–	5·525	4·000	–	–	
34	– 10	– 10	–	–	–	–	– 3½	3 –	
35	– 8⅞	– 8⅞	–	–	5·525	4·000	–	–	
36	1 1¼	1 1¼	–	–	5·525	4·000	–	–	
37	– 5½	– 5½	‡	‡	4·660	2·880	–	–	
38	– 9	– 9	–	–	–	–	– 2	2 2¼	
39	– 3	– 3	–	–	6·410	4·630	–	–	
40	– 5½	– 5½	– (l)	– (l)	4·910	3·130	–	–	(l) *Aberdour Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
41	– 11	– 11	–	–	–	–	– 11	2 9	*Aberdour Wester Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
42	– 10⅛	– 10⅜	–	–	4·410	2·630	–	–	*Aberdour Easter Special Drainage District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
43	– 10⅛	– 10⅜	–	–	–	–	1 1	1 1	
44	– 5⅞	– 5⅞	–	–	4·660	2·880	–	–	
45	– 4⅜	– 4⅜	–	–	4·660	2·880	– 3½	2 –½	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

† The parishes of Edinburgh, St. Cuthbert's Combination, North Leith, South Leith, Liberton, and Duddingston, are situate wholly or partly within the compulsory area of the Edinburgh and District Water Trust, and a rate of ½*d.* per £. on owner and 6*d.* per £. on occupier is levied within that area. The parishes of Colinton, Cramond, Duddingston, South Leith, Currie, Kirkliston, Ratho, Glencorse, and Inveresk, are situated wholly or partly outwith the compulsory area, and a rate of 8½*d.* per £. is levied upon occupiers in the portion of the parish in the Water Supply District outwith the compulsory area. The parishes of Corstorphine, Liberton, and Lasswade are also wholly or partly situated in the District outwith the compulsory area, but are supplied by water chiefly. These rates have been included above only in the Edinburgh and Leith Burgh Rates.

‡ No Public Health rates levied by Fife County Council in 1892-93. Expenditure mainly defrayed out of balances brought forward and appropriations from Exchequer Grants.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
FIFE—*continued.*				s. d.	s. d.	s. d.	s. d.	
Cupar	Auchtermuchty		1,337	– 6½	– 6½	– 6⅛	– 6¼	1
		Auchtermuchty, R.	665	– 6½	– 6½	– 6⅛	– 6¼	2
Kirkcaldy	Auchtertool		721	– 1¾	– 1¾	– 3	– 3	3
Ditto	Ballingry, C.		2,056	– 1	– 1	– 4⅜	– 4⅜	4
		Lochgelly (part of)	175	– 1	– 1	– 1½	– 1½	5
Cupar	Balmerino		688	–	–	– 3	– 3	6
Dunfermline	Beath, C.		4,049	– 2⅜	– 2⅜	– 3¼	– 3¼	7
		Cowdenbeath	4,249	– 2⅜	– 2⅜	– 3¼	– 3¼	8
Kirkcaldy	Burntisland, C.		1,181	– 2¾	– 2¾	– 2½	– 2½	9
		Burntisland, R. & P.	4,993	– 2¾	– 2¾	– 4¼	– 4¼	10
St. Andrews	Cameron		886	– 3	– 3	– 4	– 4	11
Ditto	Carnbee, C.		952	– 2	– 2	– 3	– 3	12
Dunfermline	Carnock, C.		987	– 7½	– 7½	– 4	– 4	13
Cupar	Ceres		1,677	– 5	– 5	– 2⅜	– 2⅜	14
Ditto	Collessie, C.		895	– 1¾	– 1¾	– 2½	– 2½	15
		Ladybank	1,198	– 1¾	– 1¾	– 2½	– 2½	16
St. Andrews	Crail		621	– 1	– 1	– 3½	– 3½	17
		Crail, R. & P.	1,119	– 1	– 1	– 3½	– 3½	18
Cupar	Creich		325	–	–	– 11	– 11	19
Dunfermline	Culross		726	–	–	– 3½	– 4	20
		Culross, R. & P.	370	–	–	– 3½	– 4	21
Cupar	Cults		680	– 3	– 3	– 4¼	– 4¼	22
Ditto	Cupar, C.		2,261	– 5¾	– 5¾	– 2⅜	– 2⅜	23
		Cupar, R. & P.	4,729	– 5¾	– 5¾	– 2½	– 2½	24
Ditto	Dairsie		606	– 3¾	– 3¾	– 3½	– 3½	25
Dunfermline	Dalgety		1,341	– 3	– 3	– 5	– 5	26
St. Andrews	Denino		277	–	–	– 3½	– 3½	27
Cupar	Dunbog		290	–	–	– 4	– 4	28
Dunfermline	Dunfermline		6,510	– 5	– 5	– 4½	– 4½	29
		Dunfermline, R. & P.	22,157	– 5	– 5	– 5	– 5	30
Kirkcaldy	Dysart, C.		765	– 4	– 4	– 3⅞	– 3⅞	31
		Dysart, R. & P.	3,022	– 4	– 4	– 1¾	– 1¾	32
		Kirkcaldy (part of), R. & P.	9,839	– 4	– 4	– 1¾	– 1¾	33
St. Andrews	Elie, C.		145	– 2⅛	– 2⅛	– 3½	– 3½	34
		Elie	723	– 2⅛	– 2⅛	– 3½	– 3½	35
		Earlsferry, R.	304	– 2⅛	– 2⅛	– 3½	– 3½	36
Cupar	Falkland, C.		1,511	– 3¼	– 3¼	– 2 15/16	– 2 15/16	37
		Falkland, R.	959	– 3¼	– 3¼	– 2 15/16	– 2 15/16	38
St. Andrews	Ferry-Port-on-Craig, C.		137	– 3½	– 3½	– 3¾	– 3¾	39
		Tayport	2,871	– 3½	– 3½	– 3¾	– 3¾	40
Cupar	Flisk		248	–	–	– 3¼	– 3¼	41
St. Andrews	Forgan, C.		1,215	– 1⅛	– 1⅛	– 4	– 4	42
		Newport	2,548	– 1⅛	– 1⅛	– 4	– 4	43
Dunfermline	Inverkeithing, C.		1,267	– 2	– 2	– 1	– 1	44
		Inverkeithing, R. & P.	1,676	– 2	– 2	– 1	– 1	45
Cupar	Kemback		794	– 4¾	– 4¾	– 3	– 3	46

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are as a rule levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	1 –⅝	1 –¾	†	†	6·410	4·630	–	–	
2	1 –⅝	1 –¾	–	–	–	–	– 1½	– 1½	
3	– 5	– 5	–	–	4·660	2·880	–	–	
4	– 6⅛	– 6⅛	–	–	4·660	2·880	–	–	
5	– 2⅞	– 2⅞	–	–	4·660	2·880	– 3½	2 –½	
6	– 3	– 3	–	–	6·410	4·630	–	–	
7	– 5⅞	– 5⅞	– (*a*)	– (*a*)	4·910	3·130	–	–	(*a*) *Kelty Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Kelty Special Drainage District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers. *Lassodie Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
8	– 5⅞	– 5⅞	–	–	4·910	3·130	(*b*)	(*b*) – 6	(*b*) Rates of 2¾*d.* and 11*d.* levied on owners in special areas; and rates, varying from 1*d.* to 1*s.* 10*d.*, on occupiers in special districts.
9	– 6¼	– 6¼	–	–	4·660	2·880	–	–	
10	– 8	– 8	–	–	–	–	(*c*) – 4	(*c*) 2 6	(*c*) Rate in special area, 10*d.* per £. on owners.
11	– 7⅛	– 7⅛	–	–	4·410	2·630	–	–	
12	– 5⅛	– 5⅛	–	–	4·410	2·630	–	–	
13	– 11¾	– 11¾	–	–	4·910	3·130	–	–	
14	– 7⅜	– 7⅜	–	–	6·410	4·630	–	–	
15	– 4⅜	– 4⅜	–	–	6·410	4·630	–	–	
16	– 4⅜	– 4⅜	–	–	6·410	4·630	–	– 7	
17	– 4⅛	– 4⅛	–	–	4·410	2·630	–	–	
18	– 4⅛	– 4⅛	–	–	–	–	1 3⅜	1 3⅜	
19	– 11	– 11	–	–	6·410	4·630	–	–	
20	– 3½	– 4	– (*d*)	– (*d*)	4·910	3·130	–	–	(*d*) *Culross Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers. *See* also Torryburn parish.
21	– 3½	– 4	–	–	–	–	– 7¼	– 7¼	
22	– 7½	– 7½	– (*e*)	– (*e*)	6·410	4·630	–	–	(*e*) *Pitlessie Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
23	– 8⅜	– 8⅜	–	–	6·410	4·630	–	–	
24	– 8½	– 8½	–	–	–	–	– 7⅜	2 10⅜	
25	– 7⅞	– 7⅞	–	–	6·410	4·630		–	
26	– 8¼	– 8¼	– (*f*)	– (*f*)	4·910	3·130	–	–	(*f*) *Crossgates Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers. *See* also Dunfermline parish.
27	– 3⅜	– 3⅜	–	–	4·410	2·630	–	–	
28	– 4	– 4	–	–	6·410	4·630	–	–	
29	– 9¼	– 9¼	– (*g*)	– (*g*)	4·910	3·130	–	–	(*g*) *Crossgates Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers. *See* also Dalgety parish. *Limekilns and Charlestown Special Water District.*—Assessment of 11*d.* on owners and 11*d.* on occupiers. *Limekilns Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
30	– 10¼	– 10¼	–	–	–	–	– 3	2 11	
31	– 8¼	– 8¼	–	–	4·660	2·880	–	–	
32	– 6⅛	– 6⅛	–	–	–	–	– 1½	2 3½	
33	– 6⅛	– 6⅛	–	–	–	–	(*h*) – 2	(*h*) 2 3½	(*h*) Additional assessments, amounting to 1*d.* per £. on owners and 1*d.* per £. on occupiers, are levied within the Parliamentary area of the burgh; and Footway Rate of 4*d.* per £. on owners in special district.
34	– 5⅞	– 5⅞	–	–	4·410	2·630	–	–	
35	– 5⅞	– 5⅞	–	–	4·410	2·630	(*i*)	(*i*) – 8	(*i*) Rate in special area, 6*d.* on owners, 2*s.* on occupiers.
36	– 5⅞	– 5⅞	–	–	–	–	1 3½	1 3½	
37	– 7 5/16	– 7 5/16	– (*j*)	– (*j*)	6·410	4·630	–	–	(*j*) *Falkland Special Water District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers.
38	– 7 5/16	– 7 5/16	–	–	–	–	– 6	– 6	
39	– 9	– 9	–	–	4·410	2·630	–	–	
40	– 9	– 9	–	–	2·410 (*k*)	·630 (*k*)	– 8½	1 1	(*k*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
41	– 3⅜	– 3⅜	–	–	6·410	4·630	–	–	
42	– 5⅛	– 5⅛	–	–	4·410	2·630	–	–	
43	– 5⅛	– 5⅛	–	–	2·410 (*k*)	·630 (*k*)	– 6½	– 11½	
44	– 4	– 4	–	–	4·910	3·130	–	–	
45	– 4	– 4	–	–	–	–	– 6¾	1 8½	
46	– 7⅛	– 7⅛	–	–	6·410	4·630	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote ‡ on page 23.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
FIFE—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Kirkcaldy	Kennoway	—	1,458	– 4	– 4	– 5½	– 5½	1
Cupar	Kettle, C.	—	1,939	– 2¾	– 2¾	– 3	– 3	2
St. Andrews	Kilconquhar, C.	—	1,642	– 2¼	– 2¼	– 4	– 4	3
Cupar	Kilmany	—	588	–	–	– 2½	– 2½	4
St. Andrews	Kilrenny	—	279	– 5½	– 5½	– 4½	– 4½	5
		Kilrenny, R. & P.	2,610	– 5½	– 5½	– 4½	– 4½	6
		Anstruther-Easter (part of), R. & P.	109	– 5½	– 5½	– 4	– 4	7
Kirkcaldy	Kinghorn, C.	—	754	– 3¾	– 3¾	– 4½	– 4½	8
		Kinghorn, R. & P.	2,036	– 3¾	– 3¾	– 4½	– 4½	9
		Kirkcaldy (part of), R. & P.	1,047	– 3¾	– 3¾	– 5	– 5	10
Ditto	Kinglassie	—	1,436	– 2	– 2	– 3½	– 3½	11
St. Andrews	Kingsbarns	—	731	– –¾	– –¾	– 4	– 4	12
Kirkcaldy	Kirkcaldy, C.	—	103	– 3½	– 3½	– 1½	– 1½	13
		Kirkcaldy (part of), R. & P.	9,891	– 3½	– 3½	– 5	– 5	14
St. Andrews	Largo, C.	—	2,324	– 4	– 4	– 2½	– 2½	15
Kirkcaldy	Leslie, C.	—	1,709	– 5	– 5	– 4	– 4	16
		Leslie	2,177	– 5	– 5	– 4	– 4	17
St. Andrews	Leuchars, C.	—	2,370	– 2⅜	– 2⅜	– 3¼	– 3¼	18
Cupar	Logie	—	360	–	–	– 2¼	– 2¼	19
Kirkcaldy	Markinch	—	4,448	– 3¼	– 3¼	– 4	– 4	20
		Markinch	1,350	– 3¼	– 3¼	– 4	– 4	21
Cupar	Monimail	—	769	– 3½	– 3½	– 4	– 4	22
Ditto	Moonzie	—	128	–	–	– 6½	– 6½	23
Ditto	Newburgh	—	346	– 9½	– 9½	– 2	– 2	24
		Newburgh, R.	1,506	– 9½	– 9½	– 2	– 2	25
St. Andrews	Newburn, C.	—	322	– –½	– –½	– 3½	– 3½	26
	†Pittenweem	Parish wholly burghal, Pittenweem, R. & P.	1,991	– 4½	– 4½	– 1¾	– 1¾	27
Ditto	St. Andrews, C.	—	1,902	– 3½	– 3½	– 1¾	– 1¾	28
		St. Andrews (part of), R. & P.	5,636	– 3½	– 3½	– 2¼	– 2¼	29
	St. Leonards, C.	Parish wholly burghal, St. Andrews (part of), R. & P.	1,217	– 4½	– 4½	– 2¼	– 2¼	30
Ditto	St. Monance	—	1,998	– 6	– 6	– 3½	– 3½	31
Dunfermline	Saline	—	760	– 2½	– 2½	– 3	– 3	32
Kirkcaldy	Scoonie, C.	—	695	– 4¼	– 4¼	– 3¼	– 3¼	33
		Leven	3,998	– 4¼	– 4¼	– 3¼	– 3¼	34
Cupar	Strathmiglo	—	1,772	– 4	– 4	– 4	– 4	35
Dunfermline	Torryburn	—	1,032	– 5	– 5	– 2¼	– 2¼	36
Ditto	Tulliallan	—	2,177	– 6	– 6	– 3⅜	– 3⅜	37
Kirkcaldy	Wemyss, C.	—	6,528	– 2½	– 2½	– 3½	– 3½	38
		Buckhaven	4,006	– 2½	– 2½	– 3½	– 3½	39
		TOTAL	190,365					

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

† This parish is wholly within the Royal Burgh of Pittenweem; but the Police Burgh area contains a population of 1,962 only, the remainder of the parish, although included here as burghal, is actually within the landward portion of the county for rating purposes.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued.*

	Incidence of General Rates in each Rating Area.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £ of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 10½	– 10½	‡	‡	4·660	2·880	–	–	
2	– 6	– 6	–	–	6·410	4·630	–	–	
3	– 6⅜	– 6⅜	(*a*) –	(*a*) –	4·410	2·630	–	–	(*a*) *Colinsburgh Special Water and Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Largoward Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
4	– 2⅓	– 2⅓	–	–	6·410	4·630	–	–	
5	– 10½	– 10½	–	–	4·410	2·630	–	–	
6	– 10¼	– 10¼	–	–	–	–	– 5½	2 11½	
7	– 9⅜	– 9⅜	–	–	–	–	– 11	2 9	
8	– 8⅝	– 8⅝	–	–	4·660	2·880	–	–	
9	– 8⅞	– 8⅞	–	–	–	–	– 4	1 6½	
10	– 9⅜	– 9⅜	–	–	–	–	(*b*) – 2	(*b*) 2 3½	(*b*) *Vide* note at Dysart Parish.
11	– 5¾	– 5¾	(*c*) –	(*c*) –	4·660	2·880	–	–	(*c*) *Kinglassie Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
12	– 5	– 5	–	–	4·410	2·630	–	–	
13	– 5	– 5	–	–	4·660	2·880	–	–	
14	– 8½	– 8½	–	–	–	–	(*d*) – 2	(*d*) 2 3½	(*d*) *Vide* note at Dysart Parish.
15	– 6¾	– 6¾	–	–	4·410	2·630	–	–	
16	– 9½	– 9½	–	–	4·660	2·880	–	–	
17	– 9½	– 9½	–	–	4·660	2·880	–	– 6	
18	– 5¾	– 5¾	–	–	4·410	2·630	–	–	
19	– 2¼	– 2¼	–	–	6·410	4·630	–	–	
20	– 7½	– 7½	(*e*) –	(*e*) –	4·660	2·880	–	–	(*e*) *Thornton Special Water District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers. *Coaltown of Balgowie Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
21	– 7¼	– 7½	–	–	4.660	2·880	– 9	– 11	
22	– 7⅞	– 7⅞	–	–	6·410	4·630	–	–	
23	– 6$^{9}_{10}$	– 6$^{9}_{10}$	–	–	6·410	4·630	–	–	
24	1 –	1 –	(*f*) –	(*f*) –	6·410	4·630	–	–	(*f*) *Newburgh Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers.
25	1 –	1 –	–	–	–	–	(*g*) – 4½	(*g*) – 4½	(*g*) 10*d.* per £. on owners and 10*d.* per £. on occupiers, levied in special district.
26	– 4$^{3}_{10}$	– 4$^{3}_{10}$	–	–	4·410	2·630	–	–	
27	– 6¼	– 6¼	–	–	–	–	2 10½	2 3	
28	– 5¼	– 5¼	–	–	4·410	2·630	–	–	
29	– 5¾	– 5¾	–	–	–	–	– 3⅞	1 10½	
30	– 6¾	– 6¾	–	–	–	–	– 3⅞	1 10½	
31	– 9¾	– 9¾	(*h*) –	(*h*) –	4·410	2·630	–	–	(*h*) *St. Monance Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers.
32	– 6⅞	– 6⅞	(*i*) –	(*i*) –	4·910	3·130	–	–	(*i*) *Saline Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
33	– 7⅛	– 7⅛	–	–	4·660	2·880	–	–	
34	– 7⅛	– 7⅛	–	–	4·660	2·880	– 2	2 4	
35	– 8	– 8	–	–	6·410	4·630	–	–	
36	– 7$^{7}_{16}$	– 7$^{7}_{16}$	(*j*) –	(*j*) –	4·910	3·130	–	–	(*j*) *Culross Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers. *See* also Culross parish.
37	– 9$^{9}_{16}$	– 9$^{9}_{16}$	(*k*) –	(*k*) –	4·910	3·130	–	–	(*k*) *Tullialan Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Tullialan Special Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
38	– 6	– 6	(*l*) –	(*l*) –	4·660	2·880	–	–	(*l*) *Innerleven Special Drainage District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers. *Wemyss Special Water District.*—Assessment of 5½*d.* on owners and 5½*d.* on occupiers.
39	– 6	– 6	–	–	2·410 (*m*)	·630 (*m*)	(*n*) – 7½	1 9	(*m*) District Road Rate excluded, burgh roads being managed by Police Commissioners. (*n*) In Buckhaven Special Drainage District 6*d.* per £. on owners. In Methill and Links Drainage District, 1*d.* per £. on owners.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
‡ *See* footnote ‡ on page 23.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
FORFAR:				s. d.	s. d.	s. d.	s. d.	
Brechin	Aberlemno		926	– 2¼	– 2¼	– 3	– 3	1
Forfar	Airlie		741	–	–	– 2 5/20	– 2 5/20	2
Arbroath	Arbirlot		848	– 2	– 2	– 2	– 2	3
Ditto	Arbroath, C.		163	– 7	– 7	– 2¾	– 2¾	4
		Arbroath (part of), R. & P.	9,470	– 7	– 7	– 6	– 6	5
Dundee	Auchterhouse		566	– 1¼	– 1¼	– 2½	– 2½	6
Arbroath	Barry		562	– 4	– 4	– 4¾	– 4¾	7
		Carnoustie (part of)	3,225	– 4	– 4	– 4¾	– 4¾	8
Brechin	Brechin, C.		1,498	– 8½	– 8½	– 3	– 3	9
		Brechin, R. & P.	8,955	– 8½	– 8½	– 5½	– 5½	10
Ditto	Caraldstone		198	– 1½	– 1½	– 4	– 4	11
Arbroath	Carmyllie		1,083	– 3	– 3	– 5½	– 5½	12
Forfar	Cortachy		615	– 2	– 2	– 5	– 5	13
Brechin	Craig		2,309	– 6⅝	– 6⅝	– 3 3/16	– 3 3/16	14
		Montrose (part of), R. & P.	163	– 6⅝	– 6⅝	– 3 3/16	– 3 3/16	15
Ditto	Dun		552	–	–	– 3	– 3	16
Dundee	Dundee Com., C.		2,488	– 5 1/10	– 5 1/10	– 3¼	– 3¼	17
		Dundee (part of), R. & P.	153,308	– 5 1/10	– 5 1/10	– 4¾	– 4¾	18
		Broughty Ferry (part of).	1,563	– 5 1/10	– 5 1/10	– 5¾	– 5¾	19
Forfar	Dunnichen		1,233	– 8	– 8	– 6	– 6	20
Brechin	Edzell		700	– 5¼	– 5¼	– 3½	– 3½	21
Forfar	Eassie		553	–	–	– 2½	– 2½	22
Brechin	Farnell, C.		627	– 2⅛	– 2⅛	– 1⅞	– 1⅞	23
Ditto	Fearn		277	– 2½	– 2½	– 2 9/10	– 2 9/10	24
Forfar	Forfar, C.		1,608	– 6½	– 6½	– 3¾	– 3¾	25
		Forfar, R. & P.	12,057	– 6½	– 6½	– 4½	– 4½	26
Dundee	Fowlis-Easter		283	– 1½	– 1½	– 5½	– 5½	27
Forfar	Glamis		1,464	– 4¾	– 4¾	– 4	– 4	28
Ditto	Glenisla		676	– 1⅛	– 1⅛	– 3½	– 3½	29
Arbroath	Guthrie		267	–	–	– 3	– 3	30
Forfar	Inverarity		926	– 2	– 2	– 3⅞	– 3⅞	31
Arbroath	Inverkeillor		1,531	– 1⅛	– 1⅛	– 1⅞	– 1⅞	32
Dundee	Kettins		722	–	–	– 2	– 2	33
Forfar	Kingoldrum		368	–	–	– 2¾	– 2¾	34
Brechin	Kinnell, C.		653	– 2¾	– 2¾	– 3¼	– 3¼	35
Forfar	Kinnettles		340	–	–	– 2½	– 2½	36
Arbroath	Kirkden		1,541	– 5	– 5	– 3⅛	– 3⅛	37
Forfar	Kirriemuir		3,308	– 6½	– 6½	– 4	– 4	38
		Kirriemuir	2,782	– 6½	– 6½	– 4	– 4	39
Brechin	Lethnot		239	– 1	– 1	– 3¾	– 3¾	40
Forfar	Lintrathen		558	–	–	– 1½	– 1½	41
Brechin	Lochlee		343	– 3½	– 3½	– 3	– 3	42
Ditto	Logie-Pert, C.		979	– 4⅝	– 4⅝	– 4 5/10	– 4 5/10	43
Arbroath	Lunan		349	–	–	– 4	– 4	44
Dundee	Lundie		301	– ⅞	– ⅞	– 4½	– 4½	45
Ditto	Mains, &c.		3,188	– 1⅞	– 1⅞	– 2½	– 2½	46
		Dundee (part of), R. & P.	†810	– 1⅞	– 1⅞	– 2½	– 2½	47
Brechin	Marytoun, C.		270	– 3	– 3	– 6⅛	– 6⅛	48
Ditto	Menmuir		664	– 2	– 2	– 2½	– 2½	49

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net ratenble value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

† As extended under the Dundee Extension and Improvement Act, 1892.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued.*

	Incidence of General Rates in each Rating Area.								
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– $5\frac{7}{20}$	– $5\frac{7}{20}$	‡	‡	5·870	3·970	–	–	
2	– $2\frac{1}{8}$	– $2\frac{1}{8}$	–	–	7·120	5·220	–	–	
3	– $4\frac{1}{4}$	– $4\frac{1}{4}$	–	–	7·495	5·595	–	–	
4	– $9\frac{3}{4}$	– $9\frac{3}{4}$	–	–	7·495	5·595	–	–	
5	1 1	1 1	–	–	–	–	– $3\frac{1}{2}$	1 9	
6	– $3\frac{7}{8}$	– $3\frac{7}{8}$	–	–	7·870	5·970	–	–	
7	– 9	– 9	–	–	7·495	5,595	–	–	
8	– 9	– 9	–	–	1·833 (*a*)	·470 (*a*)	(*b*) – 5	(*b*) – 9	(*a*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
9	– $11\frac{1}{2}$	– $11\frac{1}{2}$	–	–	5·870	3·970	–	–	(*b*) Special Drainage District, 3*d.* per £. on owners and 3*d.* per £. on occupiers, Special Water District, $7\frac{1}{2}$*d.* on owners and $7\frac{1}{2}$*d.* on occupiers.
10	1 2	1 2	–	–	–	–	– $2\frac{3}{4}$	2 $5\frac{1}{4}$	
11	– $5\frac{5}{6}$	– $5\frac{5}{6}$	–	–	5·870	3·970	–	–	
12	– $8\frac{3}{4}$	– $8\frac{3}{4}$	–	–	·495	5·595	–	–	
13	– $7\frac{1}{16}$	– $7\frac{1}{16}$	–	–	7·120	5·220	–	–	
14	– $9\frac{15}{16}$	– 10	(*c*)	(*c*)	5·870	3·970	–	–	(*c*) *Ferryden Special Water and Drainage District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
15	– $9\frac{15}{16}$	– 10	–	–	–	–	– 4	1 $7\frac{1}{2}$	
16	– $3\frac{1}{4}$	– $3\frac{1}{4}$	–	–	5·870	3·970	–	–	
17	– $8\frac{7}{20}$	– $8\frac{7}{20}$	–	–	7·870	5·970	–	–	
18	– $9\frac{17}{20}$	– $9\frac{17}{20}$	–	–	–	–	(*d*) – 1	(*d*) 3 3	(*d*) 1*d.* on owner and 1*s.* on occupier is levied by the Dundee Water Commissioners on the portion of the parish within their district.
19	– $10\frac{17}{20}$	– $10\frac{17}{20}$	–	–	·906 (*e*)	·420 (*e*)	(*f*)	1 6	(*e*) District Road and Police Rates excluded, burgh roads and police being managed by Police Commissioners.
20	1 $2\frac{1}{5}$	1 $2\frac{1}{5}$	–	–	7·120	5·220	–	–	(*f*) Drainage District No. 1, $3\frac{1}{2}$*d.* per £. on owners, and Drainage District, No. 2, 6*d.* per £. on owners.
21	– 9	– 9	(*g*)	(*g*)	5·870	3·970	–	–	(*g*) *Edzell Special Water and Drainage District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
22	– $2\frac{1}{2}$	– $2\frac{1}{2}$	–	–	7·120	5·220	–	–	
23	– 4	– 4	–	–	5·870	3·970	–	–	
24	– $5\frac{1}{2}$	– $5\frac{1}{2}$	–	–	5·870	3·970	–	–	
25	– $10\frac{3}{4}$	– $10\frac{3}{4}$	–	–	7·120	5·220	–	–	
26	– $11\frac{1}{2}$	– $11\frac{1}{2}$	–	–	–	–	– 5	2 10	
27	– $7\frac{1}{4}$	– $7\frac{1}{4}$	–	–	7·870	5·970	–	–	
28	– $8\frac{7}{8}$	– $8\frac{7}{8}$	–	–	7·120	5·220	–	–	
29	– $4\frac{23}{24}$	– $4\frac{23}{24}$	–	–	7·120	5·220	–	–	
30	– 3	– 3	–		7·495	5·595	–	–	
31	– 6	– 6	–	–	7·120	5·220	–	–	
32	– $3\frac{1}{4}$	– $3\frac{1}{4}$	–	–	7·495	5·595	–	–	
33	– $2\frac{1}{4}$	– 2	–	–	7·870	5·970	–	–	
34	– 3	– $2\frac{3}{4}$	–	–	7·120	5·220	–	–	
35	– $6\frac{1}{8}$	– $6\frac{1}{8}$	–	–	5·870	3·970	–	–	
36	– $2\frac{1}{2}$	– $2\frac{1}{2}$	–	–	7·120	5·220	–	–	
37	– $8\frac{1}{8}$	– $8\frac{1}{8}$	–	–	7·495	5·595	–	–	
38	– 11	– 11	(*h*)	(*h*)	7·120	5·220	–	–	(*h*) *Southmuir Special Water and Drainage District.*—Assessment of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers.
39	– 11	– 11	–	–	1·833 (*a*)	·470 (*a*)	– 10	2 2	
40	– 5	– 5	–	–	5·870	3·970	–	–	
41	– $2\frac{3}{16}$	– $2\frac{3}{16}$	–	–	7·120	5·220	–	–	
42	– $6\frac{7}{10}$	– $6\frac{7}{10}$	–	–	5·870	3·970	–	–	
43	– $9\frac{5}{8}$	– $9\frac{5}{8}$	–	–	5·870	3·970	–	–	
44	– $4\frac{1}{8}$	– $4\frac{1}{8}$	–	–	7·495	5·595	–	–	
45	– $5\frac{3}{8}$	– $5\frac{3}{8}$	–	–	7·870	5·970	–	–	
46	– $4\frac{1}{2}$	– $4\frac{1}{2}$	(*i*)	(*i*)	7·870	5·970	–	–	(*i*) *Downfield Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
47	– $4\frac{1}{2}$	– $4\frac{1}{2}$	–	–	–	–	(*j*) – 1	(*j*) 3 3	(*j*) *Vide* note (*d*) at Dundee Com. Parish.
48	– $10\frac{1}{10}$	– $10\frac{1}{10}$	–	–	5·870	3·970	–	–	
49	– $4\frac{3}{4}$	– $4\frac{3}{4}$	–	–	5·870	3·970	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
‡ No Public Health Rate levied by Forfar County Council in 1892-93. Expenditure defrayed out of Exchequer Grants.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
FORFAR—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Dundee	Monifieth		3,084	– 3⅝	– 3⅝	– 4½	– 4½	1
		Broughty Ferry (part of)	7,447	– 3⅝	– 3⅝	– 5¾	– 6	2
Ditto	Monikie, C.		1,328	– 1½	– 1½	3	– 3	3
Brechin	Montrose, C.		1,512	– 8⅛	– 8⅛	1⅞	– 1⅞	4
		Montrose (part of), R. & P.	12,916	– 8½	– 8½	– 6½	– 6½	5
Dundee	Murroes, C.		905	– 1⅜	– 1⅜	– 3	– 3	6
Forfar	Newtyle		833	– 2	– 2	– 2½	– 2½	7
Brechin	Oathlaw		399	–	–	– 1½	– 1½	8
Arbroath	Panbride		832	– 2½	– 2½	– ⅜	– ⅜	9
		Carnoustie (part of)	909	– 2½	– 2½	– ⅜	– ⅜	10
Forfar	Rescobie		660	– 2⅛	– 2⅛	– 1¼	– 1¼	11
Ditto	Ruthven		188	– 4½	– 4½	– 2¾	– 2¾	12
Arbroath	St. Vigeans		2,269	– 5½	– 5½	– 2¾	– 2¾	13
		Arbroath (part of), R. & P.	13,351	– 5½	– 5½	– 6	– 6	14
Brechin	Stracathro, C.		505	– 3½	– 3½	– 3½	– 3½	15
Ditto	Tannadice		1,117	– 1⅜	– 1⅜	– 1½	– 1½	16
Dundee	Tealing		630	– 2	– 2	– 4¼	– 4¼	17
		TOTAL	277,735					
HADDINGTON:								
Western	Aberlady		1,063	– 3½	– 3½	– 1⅝	– 1⅝	18
Ditto	Athelstaneford		741	– 2½	– 2½	– 1¾	– 1¾	19
Ditto	Bolton		271	– 1¼	– 1¼	– 3¼	– 3¼	20
Ditto	Dirleton		1,445	– 4	– 4	– 4½	– 4½	21
Eastern	Dunbar, C.		1,649	– 4⅜	– 4⅜	– 1⅝	– 1⅝	22
		Dunbar, R.	3,561	– 4⅜	– 4⅜	– 3	– 3	23
Western	Garvald		600	– 3	– 3	– 3½	– 3½	24
Ditto	Gladsmuir, C.		1,604	– 3½	– 3½	– 5	– 5	25
Ditto	Haddington, C.		1,445	– 5¼	– 5¼	– 2	– 2	26
		Haddington, R.	3,771	– 5¼	– 5¼	– 7	– 7	27
Ditto	Humbie		791	– 1½	– 1½	– 4⅜	– 4⅜	28
Eastern	Innerwick		761	– 1⅜	– 1⅜	– 1¾	– 1¾	29
Western	Morham		199	– 3	– 3	– 7	– 7	30
Eastern	North Berwick, C.		1,040	– 3½	– 3½	– 2	– 2	31
		North Berwick, R.	1,998	– 3½	– 3½	– 2	– 2	32
Ditto	Oldhamstocks		443	– 1$\frac{5}{16}$	– 1$\frac{5}{16}$	– 3$\frac{1}{16}$	– 3½	33
Western	Ormiston		1,178	– 1⅜	– 1⅜	– 5⅜	– 5⅜	34
Ditto	Pencaitland, C.		1,125	– 3⅝	– 3⅝	– 3⅝	– 3⅝	35
Eastern	Prestonkirk		937	– 4½	– 4½	– 3	– 3	36
		East Linton	865	– 4½	– 4½	– 3	– 3	37
Western	Prestonpans, E. U.		1,053	– 9	– 9	– 3½	– 3½	38
		Prestonpans	1,606	– 9	– 9	– 3½	– 3½	39
Ditto	Salton		495	– 2½	– 2½	– 3½	– 3½	40
Eastern	Spott		475	– 3½	– 3½	– 3¾	– 3¾	41
Ditto	Stenton		556	– 2	– 2	– 7	– 7	42
Western	Tranent, C.		1,503	– 7	– 7	– 3	– 3	43
		Tranent	2,380	– 7	– 7	– 3	– 3	44
		Cockenzie	1,578	– 7	– 7	– 3	– 3	45

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– $7\frac{15}{16}$	– $8\frac{3}{16}$	† (*a*)	† (*a*)	7·870	5·970	–	–	(*a*) *Monifieth Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
2	– $9\frac{7}{16}$	– $9\frac{11}{16}$	–	–	(*b*) ·906	(*b*) ·420	(*c*)	1 6	(*b*) District Road and Police Rates excluded, burgh roads and police being managed by Police Commissioners.
3	– $4\frac{7}{16}$	– $4\frac{7}{16}$	–	–	7·870	5·970	–	–	(*c*) *Vide* note (*d*) at Dundee Com. Parish (page 29).
4	– $10\frac{9}{16}$	– $10\frac{9}{16}$	–	–	5·870	3·970	–	–	
5	1 $3\frac{3}{16}$	1 $3\frac{3}{16}$	–	–	–	–	– 4	1 $7\frac{1}{4}$	
6	– $4\frac{7}{8}$	– $4\frac{7}{8}$	–	–	7·870	5·970	–	–	
7	– $4\frac{1}{2}$	– $4\frac{1}{2}$	–	–	7·120	5·220	–	–	
8	– $1\frac{1}{2}$	– $1\frac{1}{2}$	–	–	5·870	3·970	–	–	
9	– $3\frac{1}{2}$	– $3\frac{1}{2}$	–	–	7·495	5·595	–	–	
10	– $3\frac{1}{2}$	– $3\frac{1}{2}$	–	–	(*d*) 1·833	(*d*) ·470	(*e*) – 5	(*e*) – 9	(*d*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
11	– $3\frac{13}{24}$	– $3\frac{13}{24}$	–	–	7·120	5·220	–	–	(*e*) *Vide* note at Barry Parish (page 29).
12	– $7\frac{1}{2}$	– $7\frac{1}{2}$	–	–	7·120	5·220	–	–	
13	– $8\frac{1}{4}$	– $8\frac{1}{4}$	–	–	7·495	5·595	–	–	
14	– $11\frac{1}{2}$	– $11\frac{1}{2}$	–	–	–	–	– $3\frac{1}{2}$	1 9	
15	– $7\frac{1}{8}$	– $7\frac{1}{8}$	–	–	5·870	3·970	–	–	
16	– $3\frac{1}{8}$	– $3\frac{1}{8}$	–	–	5·870	3·970	–	–	
17	– $6\frac{5}{8}$	– $6\frac{5}{8}$	–	–	7·870	5·970	–	–	
18	– $5\frac{1}{4}$	– $5\frac{1}{4}$	† (*f*)	† (*f*)	8·875	6·604	–	–	(*f*) *Aberlady Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Aberlady Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
19	– $4\frac{3}{8}$	– $4\frac{3}{8}$	–	–	8·875	6·604	–	–	
20	– $4\frac{3}{8}$	– $4\frac{3}{8}$	–	–	8·875	6·604	–	–	
21	– $8\frac{1}{2}$	– $8\frac{1}{2}$	(*g*) –	(*g*) –	8·875	6·604	–	–	(*g*) *Gullane Special Drainage District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers.
22	– $6\frac{3}{8}$	– $6\frac{3}{8}$	–	–	6·250	3·979	–	–	
23	– $7\frac{11}{12}$	– $7\frac{11}{12}$	–	–	–	–	– 6	2 5	
24	– $6\frac{3}{4}$	– $6\frac{3}{4}$	(*h*) –	(*h*) –	8·875	6·604	–	–	(*h*) *Garvald Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
25	– 9	– 9	–	–	9·125	6·562	–	–	
26	– $7\frac{1}{2}$	– $7\frac{1}{2}$	(*i*) –	(*i*) –	8·875	6·604	–	–	(*i*) *Haddington Special Drainage District.*—Assessment of $1\frac{1}{4}$*d.* on owners and $1\frac{1}{4}$*d.* on occupiers.
27	1 – $\frac{1}{2}$	1 – $\frac{1}{2}$	–	–	–	–	– $5\frac{1}{4}$	(*j*) 3 2	(*j*) Drainage District No. 1, 2*d.* per £. on occupiers; Drainage District No. 2, 3*d.* per £. on occupiers.
28	– $6\frac{1}{2}$	– $6\frac{1}{2}$	–	–	8·875	6·604	–	–	
29	– $3\frac{5}{8}$	– $3\frac{5}{8}$	–	–	6·250	3·979	–	–	
30	– $10\frac{1}{8}$	– $10\frac{1}{8}$	–	–	8·875	6·604	–	–	(*k*) *North Berwick Special Water District.*—Assessment of 1*s.* 8*d.* on occupiers only.
31	– $5\frac{5}{8}$	– $5\frac{5}{8}$	–	(*k*) –	6·250	3·979	–	–	
32	– $5\frac{3}{8}$	– $5\frac{3}{8}$	–	–	–	–	– $\frac{1}{2}$	2 $11\frac{1}{2}$	
33	– $4\frac{5}{8}$	– $4\frac{13}{16}$	–	–	6·250	3·979	–	–	
34	– $7\frac{3}{4}$	– $7\frac{3}{4}$	–	–	9·125	6·562	–	–	
35	– $7\frac{1}{2}$	– $7\frac{1}{2}$	–	–	9·125	6·562	–	–	
36	– $7\frac{3}{4}$	– $7\frac{3}{4}$	–	–	6·250	3·979	–	–	
37	– $7\frac{3}{4}$	– $7\frac{3}{4}$	–	–	6·250	3,979	– $3\frac{1}{2}$	1 6	
38	1 – $\frac{3}{4}$	1 – $\frac{3}{4}$	–	–	9·125	6·562	–	–	
39	1 – $\frac{3}{4}$	1 – $\frac{3}{4}$	–	–	9·125	6·562	– 9	1 $7\frac{1}{2}$	
40	– $6\frac{1}{8}$	– $6\frac{1}{8}$	–	–	8·875	6·604	–	–	
41	– $7\frac{1}{2}$	– $7\frac{1}{2}$	–	–	6·250	3·979	–	–	
42	– $9\frac{5}{16}$	– $9\frac{5}{16}$	–	–	6·250	3·979	–	–	
43	– $10\frac{1}{4}$	– $10\frac{1}{4}$	–	–	9·125	6·562	–	–	
44	– $10\frac{1}{4}$	– $10\frac{1}{4}$	–	–	9·125	6·562	–	2 11	
45	– $10\frac{1}{4}$	– $10\frac{1}{4}$	–	–	9·125	6·562	–	1 10	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† No Public Health Rate in County in 1892–93. Expenditure defrayed out of Exchequer Grants.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
HADDINGTON—*continued.*				s. d.	s. d.	s. d.	s. d.	
Eastern	Whitekirk		933	– 4½	– 4½	– 4	– 4	1
Ditto	Whittingham		586	– 2½	– 2½	– 2¾	– 2¾	2
Western	Yester		716	– 3½	– 3½	– 3½	– 3½	3
		TOTAL	37,377					
INVERNESS:								
Badenoch	Abernethy, C.		1,354	– 8	– 8	– 4	– 4	4
Ditto	Alvie		656	– 5	– 5	– 2½	– 2½	5
Inverness	Ardersier		1,914	1 –	1 –	– 6	– 6	6
South Uist	Barra		2,365	1 5½	1 5½	– 4	– 4	7
Aird	Boleskine, &c.		1,438	– 7½	– 7½	– 2½	– 2½	8
Skye	Bracadale		920	1 –	1 –	– 3	– 3	9
Inverness	Croy		1,225	– 7	– 7	– 7	– 7	10
Ditto	Daviot		1,106	– 4½	– 4½	– 4½	– 4½	11
Ditto	Dores		923	– 8	– 8	– 6	– 6	12
Skye	Duirnish		3,933	2 –	2 –	– 2	– 2	13
Badenoch	Duthil		2,431	– 6	– 6	– 2½	– 2½	14
Lochaber	Glenelg		1,503	1 –	1 –	– 6	– 6	15
Harris	Harris		5,024	1 2	1 2	– 7	– 7	16
Inverness	Inverness, C.		4,883	– 8	– 8	– 5	– 5	17
		Inverness, R. & P.	19,303	– 8	– 8	– 4½	– 4½	18
Lochaber	Kilmallie		2,442	– 7¾	– 7¾	– 3½	– 3½	19
		Fort William	1,870	– 7¾	– 7¾	– 3½	– 3½	20
Ditto	Kilmonivaig		2,205	– 8	– 8	– 2⅝	– 2⅝	21
Aird	Kilmorack		2,093	– 9	– 9	– 3	– 3	22
Skye	Kilmuir		2,394	2 4½	2 4½	– 4¾	– 4¾	23
Aird	Kiltarlity		1,922	– 7	– 7	– 2	– 2	24
Badenoch	Kingussie		1,201	– 5½	– 5½	– 2⅝	– 2⅝	25
		Kingussie	740	– 5½	– 5½	– 2⅝	– 2⅝	26
Aird	Kirkhill		1,307	– 5½	– 5½	– 3½	– 3½	27
Badenoch	Laggan		857	– 5	– 5	– 4½	– 4½	28
Ditto	Moy		730	– 3¾	– 3¾	– 3¼	– 3¼	29
Inverness	Petty		1,298	– 7½	– 7½	– 4	– 4	30
Skye	Portree		3,176	– 10	– 10	– 6	– 6	31
Ditto	Sleat		1,843	1 6	1 6	– 6	– 6	32
Lochaber	Small Isles		436	– 8	– 8	– 6	– 6	33
Skye	Snizort		1,908	1 5	1 5	– 9¼	– 9¼	34
Ditto	Strath		2,399	1 10	1 10	– 6	– 6	35
North Uist	Uist, North		4,187	2 3	2 3	1 3	1 3	36
South Uist	Uist, South		5,821	1 8	1 8	– 4	– 4	37
Aird	Urquhart		2,040	– 10	– 10	– 4	– 4	38
		TOTAL	89,847					
KINCARDINE:								
St. Cyrus	Arbuthnot		795	– 1½	– 1½	– 3	– 3	39
Lower Deeside	Banchory-Devenick, C.		1,981	– 1½	– 1½	– 4¼	– 4¼	40
Upper Deeside	Banchory-Ternan		1,793	– 2⅛	– 2⅛	– 3¾	– 3¾	41
		Banchory	1,400	– 2⅛	– 2⅛	– 3¾	– 3¾	42

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which Assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rates per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 8⅝	– 8⅝	–	–	6·250	3·979	–	–	
2	– 5½	– 5½	–	–	6·250	3·979	–	–	
3	– 7¼	– 7¼	–	–	8·875	6·604	–	–	
4	1 –¼	1 –¼	(*a*)·322	(*a*)·322	7·282	2·250	–	–	(*a*) *Nethy Bridge Special Water District.*—Assessment of 11·571*d.* on owners and 11·571*d.* on occupiers.
5	– 7⅜	– 7⅜	·324	·324	7·282	2·250	–	–	
6	1 6½	1 6½	·742	·742	7·532	3·500	–	–	
7	1 10	1 10	–	–	9·282	5·250	–	–	
8	– 10½	– 10½	·272	·272	8·532	4·500	–	–	
9	1 3¼	1 3¼	·884	·884	6·532	2·500	–	–	
10	1 2½	1 2½	(*b*)·818	(*b*)·818	7·532	3·500	–	–	(*b*) In portion of parish situate in Nairn the Public Health Rate levied was ·250*d.* on owners and ·250*d.* on occupiers.
11	– 9½	– 9½	·652	·652	7·532	3·500	–	–	
12	1 2½	1 2½	·690	·690	7·532	3·500	–	–	
13	2 2½	2 2½	·872	·872	6·532	2·500	–	–	
14	– 9	– 9	(*c*)·324	(*c*)·324	7·282	2·250	–	–	(*c*) *Carrbridge Special Water District.*—Assessment of 10·682*d.* on owners and 10·682*d.* on occupiers.
15	1 6½	1 6½	·400	·400	9·032	5·000	–	–	
16	1 9½	1 9½	1·570	1·570	7·532	3·500	–	–	
17	1 1	1 1	·974	·974	7·532	3·500	–	–	
18	1 –⅛	1 –⅛	–	–	–	–	– 8¾	1 10¼	
19	– 11½	– 11½	(*d*)·378	(*d*)·378	9·032	5·000	–	–	(*d*) In portion of parish situate in Argyll County the Public Health Rate levied was ·250*d.* on owners and ·250*d.* on occupiers.
20	– 11½	– 11½	–	–	9·032	5·000	– 10¼	1 11¼	
21	– 10⅜	– 10⅜	·380	·380	9·032	5·000	–	–	
22	1 –½	1 –½	(*e*)·312	(*e*)·312	8·532	4·500	–	–	(*e*) *Beauly Special Water and Drainage District.*—Assessment of 3·074*d.* on owners and 3·074*d* on occupiers.
23	2 9½	2 9½	·990	·990	6·532	2·500	–	–	
24	– 9½	– 9½	·274	·274	8·532	4·500	–	–	
25	– 8½	– 8½	(*f*)·290	(*f*)·290	7·282	2·250	–	–	(*f*) *Newtonmore Special Water District.*—Assessment of 11·725*d.* on owners and 11·725*d.* on occupiers.
26	– 8½	– 8½	–	–	7·282	2·250	– 11	– 11	
27	– 9	– 9	·274	·274	8·532	4·500	–	–	
28	– 9⅜	– 9⅜	·310	·310	7·282	2·250	–	–	
29	– 7½	– 7½	·302	·302	7·282	2·250	–	–	
30	– 11⅜	– 11⅜	·816	·816	7·532	3·500	–	–	
31	1 4	1 4	(*g*)·800	(*g*)·800	6·532	2·500	–	–	(*g*) *Portree Special Water and Drainage District.*—Assessment of 3·213*d.* on owners and 3·213*d.* on occupiers.
32	2 –	2 –	·888	·888	6·532	2·500	–	–	
33	1 2½	1 2½	·375	·375	9·032	5·000	–	–	
34	2 2⅜	2 2⅜	·858	·858	6·532	2·500	–	–	
35	2 4	2 4	·900	·900	6·532	2·500	–	–	
36	3 7	3 7	1·222	1·222	10·032	6·000	–	–	
37	2 –½	2 –½	2·070	2·070	9·282	5·250	–	–	
38	1 2	1 2	·276	·276	8·532	4·500	–	–	
39	– 4⅜	– 4⅜	·656	·656	3·595	2·090	–	–	
40	– 5 1/12	– 5 1/12	–	–	4·595	3·090	–	–	
41	– 6	– 6	–	–	4·970	3·465	–	–	
42	– 6	– 6	–	–	4·970	3·465	– 4½	1 1½	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	
KINCARDINE—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
St. Cyrus	Benholm, C.		1,552	– 3¾	– 3¾	– 3½	– 3½	1
	† Bervie, C.	Parish wholly burghal, Inverbervie, R. & P.	2,387	– 7½	– 7½	– 5¾	– 5¾	2
Stonehaven	Dunnottar		793	– 3½	– 3½	– 5⅝	– 5½	3
		Stonehaven (part of)	1,946	– 3½	– 3½	– 5⅝	– 5½	4
Upper Deeside	Durris		918	– 2	– 2	– 3½	– 3½	5
Laurencekirk	Fettercairn, C.		1,421	– 4¾	– 4¾	– 3¾	– 3¾	6
Stonehaven	Fetteresso		2,973	– 3¾	– 3¾	– 3¾	– 3¾	7
		Stonehaven (part of)	2,554	– 3¾	– 3¾	– 3¾	– 3¾	8
Laurencekirk	Fordoun, C.		2,004	– 2¼	– 2¼	– 4¼	– 4¼	9
St. Cyrus	Garvock		415	– 1$\frac{3}{16}$	– 1$\frac{3}{16}$	– 2¼	– 2¼	10
Stonehaven	Glenbervie		887	– 2	– 2	– 3½	– 3½	11
Ditto	Kinneff		907	– 4	– 4	– 5	– 5	12
Laurencekirk	Laurencekirk		508	– 2	– 2	– 3	– 3	13
		Laurencekirk	1,426	– 2	– 2	– 3	– 3	14
Lower Deeside	Maryculter		1,030	– 3	– 3	– 7	– 7	15
Laurencekirk	Marykirk, C.		1,307	– 3¼	– 3¼	– 8½	– 8½	16
Lower Deeside	Nigg		1,561	– 4	– 4	– 4¾	– 4¾	17
		‡ Aberdeen (part of)	2,952	– 4	– 4	– 4¾	– 4¾	18
St. Cyrus	St. Cyrus, C.		1,327	– 3½	– 3½	– 2⅝	– 2⅝	19
Upper Deeside	Strachan		655	– 2½	– 2½	– 4¼	– 4¼	20
		TOTAL	35,492					
KINROSS:								
(County not divided into Districts).	Cleish		539	– 1½	– 1½	– 1¾	– 1¾	21
	Fossoway		1,053	– 1½	– 1½	– 3	– 3	22
	Kinross, C.		483	– 4$\frac{1}{20}$	– 4$\frac{1}{20}$	– 2	– 2	23
		Kinross	1,902	– 4$\frac{1}{20}$	– 4$\frac{1}{20}$	– 2	– 2	24
	Orwell, C.		1,852	– 2	– 2	– 1½	– 1½	25
	Portmoak, C.		844	– 1½	– 1½	– 1¾	– 1¾	26
		TOTAL	6,673					
KIRKCUDBRIGHT:								
Western	Anwoth		392	– 6	– 6	– 3	– 3	27
		Gatehouse (part of)	332	– 6	– 6	– 3	– 3	28
Northern	Balmaclellan		745	– 3	– 3	– 3½	– 3½	29
Southern	Balmaghie		839	– 3½	– 3½	– 3½	– 3½	30
Ditto	Borgue		1,121	– 3	– 3	– 1⅝	– 1⅝	31
Ditto	Buittle		960	– 3¼	– 3¼	– 2⅝	– 2⅝	32
Northern	Carsphairn		394	– 1$\frac{7}{16}$	– 1$\frac{13}{16}$	– 1½	– 1½	33
Eastern	Colvend		1,127	– 3⅝	– 3⅝	– 4¼	– 4¼	34
Southern	Crossmichael		1,248	– 4½	– 4½	– 3	– 3	35
		Castle Douglas (part of)	100	– 4¼	– 4¼	– 3	– 3	36
Northern	Dalry		925	– 4	– 4	– 3	– 3	37
Western	Girthon		460	– 4½	– 4½	– 3	– 3	38
		Gatehouse (part of)	894	– 4½	– 4½	– 3	– 3	39

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

† This parish is wholly within the area of the Royal Burgh of Inverbervie, but the Police Burgh area contains a population of 1,195 only; the remainder of the parish, although included here as burghal, is actually within the landward portion of the county for rating purposes.

‡ As extended by the Aberdeen Corporation Act of 1891.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued*.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 8	– 8	·750	·750	3·470	1·965	–	–	
2	1 1¼	1 1¼	(a) ·750 †	(a) ·750	†3·595	2·090	– 3¾	– 3	(a) *Gourdon Special Water and Drainage District.*—Assessment of 5·625*d.* on owners and 5·625*d.* on occupiers.
3	– 9⅜	– 9½	–	–	3·720	2·215	–	–	
4	– 9⅜	– 9½	–	–	3·720	2·215	(b)	(b) – 4¾	(b) Fetteresso Special Water District, 5½*d.* per £. on owners and 5¾*d.* per £. on occupiers; Fetteresso Special Drainage District, 2¼*d.* per £. on owners and 2¼*d.* per £. on occupiers; Dunnottar Special Water District, 5¾*d.* per £. on owners and 6*d.* per £. on occupiers.
5	– 5⅝	– 5⅝	–	–	4·470	2·965	–	–	
6	– 8⅜	– 8⅜	(c) ·187	(c) ·187	3·970	2·465	–	–	(c) *Fettercairn Special Water District.*—Assessment of 5·250*d.* on owners and 5·250*d.* on occupiers.
7	– 7½	– 7½	–	–	3·470	1·965	–	–	
8	– 7½	– 7½	–	–	3·470	1·965	(d)	(d) – 4¾	(d) *Vide* note at Dunnottar parish.
9	– 6½	– 6½	·187	·187	3·345	1·840	–	–	
10	– 3½	– 3½	·625	·625	4·345	2·840	–	–	
11	– 5⅝	– 5⅝	–	–	2·720	1·215	–	–	
12	– 9½	– 9½	–	–	3·845	2·340	–	–	
13	– 5	– 5	·187	·187	4·845	3·340	–	–	
14	– 5	– 5	–	–	1·533 (e)	·465 (e)	– 2	– 2	(e) District Road Rate excluded, burgh roads being managed by Police Commissioners.
15	– 10½	– 10½	–	–	4·470	2·965	–	–	
16	– 11⅞	– 11⅞	·187	·187	4·470	2·965	–	–	
17	– 8¾	– 8¾	–	–	3·345	1·840	–	–	
18	– 8¾	– 8¾	–	–	–	–	– 9	2 1½	
19	– 6¼	– 6¼	·750	·750	3·220	1·715	–	–	
20	– 7	– 7	–	–	4·970	3·465	–	–	
21	– 3¼	– 3¼	·150	·150	6·350	3·350	–	–	
22	– 4½	– 4½	·150	·150	6·350	3·350	–	–	
23	– 6½	– 6½	·150	·150	6·350	3·350	–	–	
24	– 6½	– 6½	–	–	6·350	3·350	(f)	1 9	(f) Northern Drainage District 6*d.* per £. on owners; Southern Drainage District, 5*d.* per £. on owners.
25	– 3⅜	– 3⅜	(g) ·150	(g) ·150	6·350	3·350	–	–	(g) *Milnathort Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
26	– 3⅜	– 3⅜	·150	·150	6·350	3·350	–	–	
27	– 9¼	– 9¼	§	§	5·000	3·437	–	–	
28	9¼	– 9¼	–	–	5·000	3·437	(h) – 6	(h) – 8	(h) Gatehouse Special Water District, 10½*d.* per £. on owners, 1*s.* 2*d.* per £. on occupiers.
29	– 6¼	– 6¼	–	–	5·000	3·437	–	–	
30	– 7½	– 7½	–	–	4·500	2·937	–	–	
31	– 4¾	– 4¾	–	–	4·500	2·937	–	–	
32	– 6	– 6	–	–	4·500	2·937	–		
33	– 3	– 3	–	–	5·000	3·437	–	–	
34	– 8½	– 8½	–	–	5·000	3·437	–	–	
35	– 7⅝	– 7⅝	(i)	(i)	4·500	2·937	–	–	(i) *Abbeyyard and Townhead of Greenlaw Special Water and Drainage District.*—Assessment of 1*s.* 2*d.* on owners and 1*s.* 2*d.* on occupiers.
36	– 7⅝	– 7⅝	–	–	4·500	2·937	–	1 8	
37	– 7½	– 7½	–	–	5·000	3·437	–	–	
38	– 7½	– 7½	–	–	5·000	3·437	–	–	
39	– 7½	– 7½	–	–	5·000	3·437	(j) – 6	(j) – 8	(j) *Vide* note at Anwoth parish.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
§ No Public Health Rate levied in county in 1892-93. Expenditure chiefly met out of Exchequer Grants.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
KIRKCUDBRIGHT—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Northern	Kells		540	– 2⅝	– 2⅝	– 3	– 3	1
		New Galloway, R.	391	– 2⅝	– 2⅝	– 3	– 3	2
Southern	Kelton, E. U.		941	– 3¼	– 3¼	– 2¼	– 2¼	3
		Castle Douglas (part of)	2,751	– 3¼	– 3¼	– 2¼	– 2¼	4
Eastern	Kirkbean		714	– 1⅞	– 1⅞	– 2⅜	– 2⅜	5
Southern	Kirkcudbright, C.		944	– 6⅜	– 6⅜	– 2½	– 2½	6
		Kirkcudbright, R. & P.	2,533	– 6⅜	– 6⅜	– 2½	– 2½	7
Eastern	Kirkgunzeon		539	– 2⅜	– 2⅜	– 2¼	– 2¼	8
Western	Kirkmabreck		1,599	– 4	– 4	– 2	– 2	9
Eastern	Kirkpatrick, Durham		1,157	– 2¼	– 2¼	– 2⅝	– 2⅝	10
Ditto	Kirkpatrick, Irongray		747	– 1⅞	– 1⅞	– 2	– 2	11
Ditto	Lochrutton		534	– 2½	– 2½	– 1	– 1	12
Western	Minnigaff		1,425	– 3½	– 3½	– 5½	– 5½	13
Eastern	New Abbey		866	– 2⅜	– 2⅜	– 4⅜	– 4⅜	14
Northern	Parton		692	– 2	– 2	– 3	– 3	15
Southern	Rerrick		1,582	– 2⅜	– 2⅜	– 2⅜	– 2⅜	16
Eastern	Terregles		464	– 1½	– 1½	– 3	– 3	17
		Maxwelltown (part of)	14	– 1½	– 1½	– 3	– 3	18
Southern	Tongland		845	– 2⅜	– 2⅜	– 3½	– 3½	19
Eastern	Troqueer, E. U.		926	– 5½	– 5½	– 2⅜	– 2⅜	20
		Maxwelltown (part of)	4,961	– 5½	– 5½	– 2⅜	– 2⅜	21
Southern	Twynholm		694	– 3⅜	– 3⅜	– 4½	– 4½	22
Eastern	Urr, E. U.		1,440	– 5½	– 5½	– 3½	– 3½	23
		Dalbeattie	3,149	– 5½	– 5½	– 3½	– 3½	24
		TOTAL	39,985					
LANARK:								
Middle Ward	Avondale, C.		5,069	– 4½	– 4½	– 3½	– 3½	25
Lower Ward	Barony, C.		14,489	– 5½	– 5½	– 6 1/16	– 6 1/16	26
		Glasgow (part of) R. & P.	295,323	– 5½	– 5½	– 4 1/16	– 4 1/16	27
Upper Ward	Biggar		546	– 5	– 5	– 3½	– 3½	28
		Biggar	1,356	– 5	– 5	– 3½	– 3½	29
Middle Ward	Blantyre, C.		11,352	– 6½	– 6½	– 4⅜	– 4⅜	30
Ditto	Bothwell		31,419	– 3¼	– 3¼	– 4¼	– 4¼	31
		Motherwell (part of)	65	– 3¼	– 3¼	– 4¼	– 4¼	32
Lower Ward	Cadder		8,232	– 4	– 4	– 5½	– 5½	33
Middle Ward	Cambuslang, C.		15,364	– 3	– 3	– 3½	– 3½	34
Ditto	Cambusnethan		10,242	– 9	– 9	– 4½	– 4½	35
		Wishaw (part of)	12,467	– 9	– 9	– 4½	– 4½	36

The letters R & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The population of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are as a rule levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued*.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 5¾	– 5¾	‡	‡	5·000	3·437	–	–	
2	– 5¾	– 5¾	–	–	–	–	– 3¼	1 –¾	
3	– 6	– 6	–	–	4·500	2·937	–	–	
4	– 6	– 6	–	–	4·500	2·937	–	1 8	
5	– 4¾	– 4¾	–	–	5·000	3·437	–	–	
6	– 9¼	– 9¼	–	–	4·500	2·937	–	–	
7	– 9¼	– 9¼	–	–	–	–	–	–	
8	– 5	– 5	–	–	5·000	3·437	–	–	
9	– 6	– 6	–	–	5·000	3·437	–	–	
10	– 5	– 5	–	–	5·000	3·437	–	–	
11	– 3¾	– 3¾	–	–	5·000	3·437	–	–	
12	– 3⅝	– 3⅝	–	–	5·000	3·437	–	–	
13	– 8¾	– 8¾	–	–	5·000	3·437	–	–	
14	– 7½	– 7½	–	–	5·000	3·437	–	–	
15	– 5	– 5	–	–	5·000	3·437	–	–	
16	– 5½	– 5½	–	–	4·500	2·937	–	–	
17	– 4½	– 4½	–	–	5·000	3·437	–	–	
18	– 4½	– 4½	–	–	2·937 (*a*)	1·874 (*a*)	– 2½	1 2½	(*a*) District road rate excluded, burgh roads being managed by Police Commissioners.
19	– 6⅝	– 6⅝	–	–	4·500	2·937	–	–	
20	– 8½	– 8½	–	–	5·000	3·437	–	–	
21	– 8½	– 8½	–	–	2·937 (*a*)	1·874 (*a*)	– 2½	1 2½	
22	– 8½	– 8½	–	–	4·500	2·937	–	–	
23	– 9	– 9	–	–	5·000	3·437	–	–	
24	– 9	– 9	–	–	5·000	3·437	–	2 –	
25	– 8	– 8	{(*b*)/(*i*)} –30/120	{(*b*)/(*i*)} –30/120	7·717	3·917	–	–	(*b*) *Strathavon Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers
26	– 11⅝	– 11⅝	(*c*) 2 45/120	(*c*) 2 45/120	8·700	5·000	–	–	(*c*) *Barony Special Drainage District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
27	– 11⅝	– 11⅝	–	–	–	–	(*d*) – 6½	2 7½	(*d*) 1*d.* per £. for cleansing private streets and courts levied on owners of property bounded or having right of access thereby. *Vide* footnote †.
28	– 8½	– 8½	–40/120	–40/120	7·000	3·800	–	–	
29	– 8½	– 8½	–	–	7·000	3·800	– 2½	1 6	
30	– 11⅝	– 11⅝	{(*e*)/(*i*)} –30/120	{(*e*)/(*i*)} –30/120	7·717	3·917	–	–	(*e*) *Blantyre Special Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
31	– 7⅞	– 7⅞	{(*f*)/(*i*)} –30/120	{(*f*)/(*i*)} –30/120	(*g*) 5·833	(*g*) 4·000	–	–	(*f*) *Uddingston Special Drainage District.*—Assessment of ⅝*d.* on owners and ⅝*d.* on occupiers. *Bellshill Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Chapelhall Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
32	– 7⅞	– 7⅞	–	–	(*a*) 4·241	(*a*) ·750	– 3½	1 11½	(*g*) In addition, the following rates are levied: In portion of parish in Hamilton Police District, 1·633*d.* on owners. In portion of parish in Airdrie Police District, 2·233*d.* on owners and ·075 on occupiers. In portion of parish in Hamilton Sheriff Court District, ·250*d.* on owners.
33	– 10¼	– 10¼	(*h*) 2 45/120	(*h*) 2 45/120	9·617	5·083	(†)	(†)	(*h*) *South Lenzie Special Drainage District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *South Lenzie Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
34	– 6⅞	– 6⅞	{(*i*)/(*j*)} –30/120	{(*i*)/(*j*)} –30/120	7·717	3·917	–	–	(*i*) *Cambuslang Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *See* also Rutherglen Parish (page 41).
35	1 1½	1 1½	(*j*) –30/120	(*j*) –30/120	7·717	3·917	–	–	(*j*) *Middle Ward Special Water District*, comprising parishes of Avondale, Blantyre, Bothwell, Cambusnethan, Cambuslang, Glassford, Dalserf, Dalziel, Hamilton, East Kilbride, New Monkland, Shotts, and Stonehouse.—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
36	1 1½	1 1½	–	–	7·717	3·917	–	1 10	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

† Glasgow Water Supply Districts include the following parishes in whole or in part, viz.: Strathblane, New Kilpatrick, Rutherglen, Barony, Old Monkland, Cadder, Govan, Eastwood, Cathcart, Neilston, Abbey, Renfrew, City (of Glasgow). The special rate levied on owners is 1*d.* per £., and on occupiers 6*d.* per £. This Water Rate is included above as part of the Glasgow Burgh Rate only.

‡ See footnote § to page 35.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
LANARK—*continued.*				s. d.	s. d.	s. d.	s. d.	
Upper Ward	Carluke		8,058	– 3¼	– 3¼	– 3¼	– 3¼	1
Ditto	Carmichael		593	– 1½	– 1½	– 1½	– 1½	2
Lower Ward	Carmunnock		703	–	–	– 3¼	– 3¼	3
Upper Ward	Carnwath		5,324	– 4¼	– 4¼	– 4	– 4	4
Ditto	Carstairs		1,977	– 1½	– 1½	– 1¼	– 1¼	5
Ditto	Covington		396	– 1¼	– 1¼	– 2⅝	– 2⅝	6
Ditto	Crawford		1,634	– 2¾	– 2¾	– 2⅛	– 2⅛	7
Ditto	Crawfordjohn		789	– 2	– 2	– 3½	– 3½	8
Ditto	Culter		420	– 1¾	– 1¾	– 3	– 3	9
Middle Ward	Dalserf		11,325	– 5	– 5	– 3¼	– 3¼	10
Ditto	Dalziel		1,367	– 3½	– 3½	– 3½	– 3½	11
		Motherwell (part of)	15,076	– 3½	– 3½	– 3½	– 3½	12
		Wishaw (part of)	2,785	– 3½	– 3½	– 3½	– 3½	13
Upper Ward	Dolphinton		248	–	–	– 3	– 3	14
Ditto	Douglas		2,266	– 3½	– 3½	– 3	– 3	15
Ditto	Dunsyre		191	–	–	– 1½	– 1½	16
	Glasgow	Parish wholly burghal, Glasgow, (part of), R. & P.	176,824	– 5⅛	– 5⅛	– 3 15/16	– 4 1/16	17
Middle Ward	Glassford		1,317	– 4¾	– 4¾	– 3½	– 3½	18
Lower Ward	Govan Combination		2,679	– 4	– 4	– 3½	– 3½	19
		Glasgow (part of), R. & P.	171,796	– 4	– 4	– 4	– 4	20
		Govan	61,589	– 4	– 4	– 3½	– 3½	21
		Kinning Park	13,679	– 4	– 4	– 3½	– 3½	22
		Partick	36,538	– 4	– 4	– 3½	– 3½	23
Middle Ward	Hamilton, C.		6,683	– 3¼	– 3¼	– 3	– 3	24
		Hamilton, P.	24,859	– 3¼	– 3¼	– 3	– 3	25
		Motherwell (part of)	3,585	– 3¼	– 3¼	– 3	– 3	26
Ditto	Kilbride, East, C.		3,861	– 2	– 2	– 2¼	– 2¼	27
Upper Ward	Lanark		2,531	– 7½	– 7½	– 2½	– 2½	28
		Lanark, R. & P.	4,579	– 7½	– 7½	– 2½	– 2½	29
Ditto	Lesmahagow		9,752	– 4½	– 4½	– 4	– 4	30
Ditto	Libberton		486	– 2	– 2	– 2	– 2	31
Middle Ward	New Monkland		14,608	– 5½	– 5½	– 2⅞	– 2⅞	32
		Airdrie, P.	19,135	– 5½	– 5½	– 4	– 4	33
		Coatbridge (part of)†	117	– 5½	– 5½	– 2⅞	– 2⅞	34
Ditto	Old Monkland		14,699	– 4	– 4	– 2¾	– 2¾	35
		Coatbridge (part of)†	29,917	– 4	– 4	– 2¾	– 2¾	36
Upper Ward	Pittenain		259	– 1	– 1	– 2	– 2	37

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

† Coatbridge is a town with all the privileges of a Royal Burgh (48 & 49 Vict. c. 41, s. 6).

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued*.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 7⅛	– 7⅛	(a) –40/120	(a) –40/120	7·000	3·800	–	–	(a) *Carluke Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers. *Carluke Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Law Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
2	– 2¾	– 2¾	–40/120	–40/120	7·000	3·800	–	–	
3	– 3¼	– 3¼	(b) 2 45/120	(b) 2 45/120	9·617	5·083	–	–	(b) *Carmunnock Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
4	– 8⅜	– 8⅜	–40/120	–40/120	7·000	3·800	–	–	
5	– 2¾	– 2¾	–40/120	–40/120	7·000	3·800	–	–	
6	– 4⅛	– 4⅛	–40/120	–40/120	7·000	3·800	–	–	
7	– 5	– 5	(c) –40/120	(c) –40/120	7·000	3·800	–	–	(c) *Crawford Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
8	– 5¾	– 5¾	–40/120	–40/120	7·000	3·800	–	–	
9	– 4¾	– 4¾	–40/120	–40/120	7·000	3·800	–	–	
10	– 8½	– 8½	(d) –30/120	(d) –30/120	7·717	3·917	–	–	(d) *Middle Ward Special Water District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
11	– 7¼	– 7¼	(d) –30/120	(d) –30/120	7·717	3·917	–	–	
12	– 7¼	– 7¼	–	–	(e) 4·241	(e) ·750	– 3½	1 11½	(e) District Roads Rate excluded, burgh roads being managed by Police Commissioners.
13	– 7¼	– 7¼	–	–	7·717	3·917	–	1 10	
14	– 3	– 3	–40/120	–40/120	7·000	3·800	–	–	
15	– 6⅜	– 6⅜	(f) –40/120	(f) –40/120	7·000	3·800	–	–	(f) *Douglas Special Drainage District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
16	– 1⅝	– 1⅝	–40/120	–40/120	7·000	3·800	–	–	
17	– 9 3/16	– 9 3/16	–	–	–	–	(g) – 6½	(g) 2 7½	(g) *Vide* footnote † to page 37, and also note at Barony Parish (page 37).
18	– 8¼	– 8¼	(d) –30/120	(d) –30/120	7·717	3·917	–	–	
19	– 7 13/16	– 7 13/16	–	–	9·200	5·208	(h)	(h)	(h) *Vide* footnote † to page 37, and also note at Barony Parish (page 37).
20	– 8 5/16	– 8 5/16	–	–	–	–	(h) – 6½	(h) 2 7½	
21	– 7 13/16	– 7 13/16	–	–	(i) 1·550	(i) ·475	(h) – 3¾	(h) 1 10	(i) Excludes Roads and Police Rates, burgh roads and police being managed by Police Commissioners.
22	– 7 13/16	– 7 13/16	–	–	(i) 1·550	(i) ·475	(h) – 4¼	(h) 1 6¾	
23	– 7 13/16	– 7 13/16	–	–	(i) 1·550	(i) ·475	(j) – 3½	(j) 1 8	(j) In special sewer districts, Nos. 1, 2, and 3, 2*d.* per £. is levied on owners, and in general sewers districts, Nos. 2 and 3, ½*d.* per £. is levied on owners. In the special districts certain deductions are allowed. *Vide* also footnote † to page 37.
24	– 6¼	– 6¼	(d) –30/120	(d) –30/120	7·717	3·917	–	–	
25	– 6¼	– 6¼	–	–	–	–	– 7½	(k) 1 11½	(k) 2*d.* per £. on occupiers in annexed district of burgh, not having benefit of common good.
26	– 6¼	– 6¼	–	–	(e) 4·241	(e) ·750	– 3½	1 11½	
27	– 4¼	– 4¼	(d) –30/120	(d) –30/120	7·717	3·917	–	–	
28	– 10	– 10	–40/120	–40/120	7·000	3·800	–	–	
29	– 10	– 10	–	–	–	–	– 6½	1 7½	
30	– 8⅝	– 8⅝	(l) –40/120	(l) –40/120	7·000	3·800	–	–	(l) *Lesmahagow Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
31	– 4¼	– 4¼	–40/120	–40/120	7·000	3·800	–	–	
32	– 8⅞	– 8⅞	(d) –30/120	(d) –30/120	8·066	3·992	–	–	
33	– 10	– 10	–	–	–	–	– 5¼	1 5½	
34	– 8⅞	– 8⅞	–	–	–	–	(m) – 5	(m) 1 7½	(m) Special Drainage Districts.—Langloan, 2*d.* per £. on owners; 2*d.* per £. on occupiers; Blairhill, 1*s.* 1½*d.* per £. on owners; Dunleth, 1½*d.* per £. on owners. South-west, 2*d.* per £. on owners. *Vide* footnote † to page 37.
35	6⅞	– 6⅞	(n) –30/120	(n) –30/120	8·066	3·992	–	–	(n) *Baillieston Special Drainage District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers. *Mount Vernon Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
36	– 6⅞	– 6⅞	–	–	–	–	(o) – 5	(o) 1 7½	(o) *Vide* note at New Monkland.
37	– 3¼	– 3¼	–40/120	–40/120	7·000	3·800	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
LANARK—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Lower Ward	Rutherglen		4,158	– 4½	– 4½	– 3	– 3	1
		Rutherglen, R. & P.	12,020	– 4½	– 4½	– 3	– 3	2
Middle Ward	Shotts		11,957	– 2½	– 2½	– 3½	– 3½	3
Ditto	Stonehouse		3,400	– 6½	– 6½	– 3½	– 3½	4
Upper Ward	Symington		432	– 3½	– 3½	– 2	– 2	5
Ditto	Walston		301	– 4	– 4	– 3	– 3	6
Ditto	Wandell, &c.		305	– –½	– –½	– 1½	– 1½	7
Ditto	Wiston, &c.		497	– 1	– 1	– 2½	– 2½	8
		TOTAL	1,091,644					
LINLITHGOW:								
Linlithgow	Abercorn		863	– 3¾	– 3¾	– 3¾	– 3¾	9
Bathgate	Bathgate		2,838	– 5	– 5	– 3	– 3	10
		Armadale	3,190	– 5	– 5	– 3	– 3	11
		Bathgate	5,331	– 5	– 5	– 2½	– 2½	12
Linlithgow	Bo'ness, C.		1,653	– 4½	– 4½	– 5½	– 5½	13
		Bo'ness	4,746	– 4½	– 4½	– 5½	– 5½	14
Ditto	Carriden		2,453	– 6	– 6	– 3¾	– 3¾	15
Ditto	Dalmeny		1,349	– 1	– 1	– 1½	– 1½	16
		Queensferry (part of) R. & P.	763	– 1	– 1	– 1½	– 1½	17
Ditto	Ecclesmachen		506	– –½	– –½	– 2¼	– 2¼	18
Ditto	Kirkliston		3,777	– 2⅝	– 2⅝	– 3	– 3	19
Ditto	Linlithgow, C.		3,365	– 4	– 4	– 3¾	– 3¾	20
		Linlithgow, R. & P.	4,155	– 4	– 4	– 4¾	– 4¾	21
Bathgate	Livingstone		1,616	– 3¼	– 3¼	– 2½	– 2½	22
	Queensferry	Parish wholly burghal, Queensferry (part of), R. & P.	768	1 2	1 2	– 1½	– 1½	23
Ditto	Torphichen		1,724	– 4½	– 4½	– 4½	– 4½	24
Ditto	Uphall		8,653	– 2	– 2	– 2½	– 2½	25
Ditto	Whitburn		4,597	– 5	– 5	– 3½	– 3½	26
		Whitburn	1,185	– 5	– 5	– 3½	– 3½	27
		TOTAL	53,532					
NAIRN	Ardclach		942	– 5½	– 5½	– 4¼	– 4¼	28
(County not divided into Districts).	Auldearn		1,315	– 4¼	– 4¼	– –¾	– –¾	29
	Cawdor		1,009	– 6	– 6	– 3	– 3	30
	Nairn, C.		1,236	– 8	– 8	– 2¾	– 2¾	31
		Nairn, R. & P.	4,014	– 8	– 8	– 3¾	– 3¾	32
		TOTAL	8,516					
ORKNEY:								
Mainland	Birsay, &c.		2,259	– 10	– 10	– 2¾	– 2¾	33
North Isles	Cross, &c.		1,585	– 10	– 10	– 7	– 7	34
Ditto	Eday		705	–	–	– 6	– 6	35
Mainland	Evie, &c.		1,233	– 8	– 8	– 6	– 6	36
Ditto	Firth		731	– 9	– 9	– 3¾	– 3¾	37

The letters R. & P. denote Royal and Parliamentary Burghs.

Note. In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, are as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. s.*	*s. d.*	
1	– 7½	– 7½	(*a*) $2\frac{45}{120}$	(*a*) $2\frac{45}{120}$	9·617	5·083	(*b*)	(*b*)	(*a*) *Cambuslang Special Drainage District.* Assessment of 3*d.* on owners and 3*d.* on occupiers. See also Cambuslang Parish (page 37.)
2	– 7½	– 7½	–	–	–	–	(*b*) – 7	(*b*) 1 3	(*b*) *Vide* footnote † to page 37.
3	– 5¾	– 5¾	(*c*) $-\frac{30}{120}$	(*c*) $-\frac{30}{120}$	(*d*) 5·833	(*d*) 3·917	–	–	(*c*) *Middle Ward Special Water District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. See note (*j*), page 37.
4	– 10½	– 10½	(*c*) $-\frac{30}{120}$	(*c*) $-\frac{30}{120}$	7·717	3·917	–	–	
5	– 5½	– 5½	$-\frac{40}{120}$	$-\frac{40}{120}$	7·000	3·800	–	–	(*d*) In addition, the following police rates are levied: In that part of parish in Airdrie, Police District, 2·233*d.* on owners and ·075*d.* on occupiers. In that part of parish in Hamilton Police District, 1·633*d.* on owners.
6	– 7	– 7	$-\frac{40}{120}$	$-\frac{40}{120}$	7·000	3·800	–	–	
7	– 2⅛	– 2⅛	$-\frac{40}{120}$	$-\frac{40}{120}$	7·000	3·800	–	–	
8	– 3¼	– 3¼	$-\frac{40}{120}$	$-\frac{40}{120}$	7·000	3·800	–	–	
9	– 7½	– 7½	$-\frac{7}{12}$	$-\frac{7}{12}$	6·000	3·500	–	–	
10	– 8⅛	– 8⅛	(*e*) $-\frac{1}{2}$	(*e*) $-\frac{1}{2}$	6·625	4·125	–	–	(*e*) *Bathgate Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
11	– 8⅛	– 8⅛	–	–	6·625	4·125	–	1 5	
12	– 7¼	– 7¼	–	–	6·625	4·125	–	2 1	
13	– 11¼	– 11¼	$-\frac{7}{12}$	$-\frac{7}{12}$	6·000	3·500	–	–	
14	– 11¼	– 11¼	–	–	6·000	3·500	(*f*)	2 2	(*f*) Special Districts.—Eastern and central sewage, 1*d.* per £. on owners; west central and main sewage, 4*d.* per £. on owners.
15	– 10	– 10	(*g*) $-\frac{7}{12}$	(*g*) $-\frac{7}{12}$	6·000	3·500	–	–	(*g*) *Grangepans Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
16	– 2⅛	– 2⅛	(*h*) $-\frac{7}{12}$	(*h*) $-\frac{7}{12}$	6·000	3·500	–	–	(*h*) *Dalmeny and Kirkliston Special Water District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. A similar rate was levied by the County Council of Midlothian in that part of Kirkliston situate in Midlothian.
17	– 2½	– 2½	–	–	–	–	– 3	2 –	
18	– 3⅜	– 3⅜	$-\frac{7}{12}$	$-\frac{7}{12}$	6·000	3·500	–	–	
19	– 5⅜	– 5⅜	(*h*) $-\frac{7}{12}$	(*h*) $-\frac{7}{12}$	6·000	3·500	(*i*)	(*i*)	(*i*) *Vide* footnote † to page 21.
20	– 8¼	– 8¼	$-\frac{7}{12}$	$-\frac{7}{12}$	6·000	3·500	–	–	
21	– 9¼	– 9¼	–	–	–	–	– $3\frac{7}{8}$	2 $1\frac{7}{8}$	
22	– 5⅜	– 5⅜	(*e*) $-\frac{1}{2}$	(*e*) $-\frac{1}{2}$	6·625	4·125	–	–	
23	1 3½	1 3½	–	–	–	–	– 3	2 –	
24	– 9½	– 9½	(*e*) $-\frac{1}{2}$	(*e*) $-\frac{1}{2}$	6·625	4·125	–	–	
25	– 5	– 5	(*e*) (*j*) $-\frac{1}{2}$	(*e*) (*j*) $-\frac{1}{2}$	6·625	4·125	–	–	(*j*) *Broxburn Special Drainage District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
26	9¼	– 9¼	(*e*) $-\frac{1}{2}$	(*e*) $-\frac{1}{2}$	6·625	4·125	–	–	
27	– 9¼	– 9¼	–	–	6·625	4·125	–	– 10	
28	– 10	– 10	·250	·250	11·751	8·001	–	–	
29	– 5¼	– 5¼	(*k*) ·250	(*k*) ·250	11·751	8·001	–	–	(*k*) *Auldearn Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
30	– 9⅛	– 9⅛	·250	·250	11·751	8·001	–	–	
31	– 10⅞	– 10⅞	·250	·250	11·751	8·001	–	–	
32	– 11⅞	– 11⅞	–	–	–	–	– 3	2 [illegible]	
33	1 1⅛	1 1⅛	†	†	20·500	6·000	–	–	
34	1 5⅛	1 5⅛	–	–	15·000	5·000	–	–	
35	– 6¼	– 6¼	–	–	9·500	7·000	–	–	
36	1 2¼	1 2¼	–	–	20·500	6·000	–	–	
37	1 2	1 2	–	–	20·500	6·000	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† No public health rate levied in county in 1892-93. Expenditure chiefly defrayed out of balances brought forward from previous year.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ORKNEY—continued.				s. d.	s. d.	s. d.	s. d.	
Mainland	Holm		950	– 9½	– 9½	– 3⅞	– 3⅞	1
Walls	Hoy, &c.		537	–	–	– 4	– 4	2
Mainland	Kirkwall, C.		829	1 –½	1 –½	– 4¼	– 4¼	3
		Kirkwall, R. & P.	3,926	1 –½	1 –½	– 8	– 8	4
North Isles	Lady		845	– 10	– 10	– 7	– 7	5
Mainland	Orphir		1,001	1 –	1 –	– 1½	– 1½	6
North Isles	Papa Westray		337	– 7½	– 7½	– 2½	– 2½	7
South Ronaldshay	Ronaldshay, South		3,059	1 2½	1 2½	– 3	– 3	8
North Isles	Rousay, &c.		988	– 10½	– 10½	– 4	– 4	9
Mainland	St. Andrews, &c.		1,607	– 5½	– 5½	– 2½	– 2½	10
Ditto	Sandwick		1,109	– 8	– 8	– 3	– 3	11
North Isles	Shapinshay		903	1 1	1 1	–	–	12
Mainland	Stennis		594	– 4½	– 4½	– 4	– 4	13
Ditto	Stromness, C.		635	1 1	1 1	– 2	– 2	14
		Stromness	1,698	1 1	1 1	– 2	– 2	15
North Isles	Stronsay		1,309	1 –	1 –	– 6	– 6	16
Walls	Walls, &c.		1,505	–	–	– 1½	– 1½	17
North Isles	Westray		2,108	1 –	1 –	– 3	– 3	18
		TOTAL	30,453					
PEEBLES	Broughton		676	– 2⅛	– 2⅛	– 3¾	– 3¾	19
(County not divided into Districts.)	Drumelzier		187	– 1¼	– 1¼	– 3¾	– 3¾	20
	Eddlestone		571	– 3	– 3	– 2¾	– 2¾	21
	Innerleithen		1,660	– 3½	– 3½	– 4	– 4	22
		Innerleithen	2,501	– 3½	– 3½	– 4	– 4	23
	Kirkurd		265	–	–	– 5	– 5	24
	Linton, West		1,005	– 2	– 2	– 2	– 2	25
	Lyne		104	–	–	– 6	– 6	26
	Manor		249	– –⅜	– –⅜	– 2¼	– 2¼	27
	Newlands		715	– 1½	– 1½	– 4½	– 4½	28
	Peebles		557	– 3½	– 3½	– 5¼	– 5¼	29
		Peebles, R.	4,704	– 3½	– 3½	– 5¼	– 5¼	30
	Skirling		216	–	–	– 5½	– 5½	31
	Stobo		433	– 1¼	– 1¼	– 2¼	– 2¼	32
	Traquair		700	– 1¼	– 1¼	– 3	– 3	33
	Tweedsmuir		207	–	–	– 3	– 3	34
		TOTAL	14,750					
PERTH:								
Perth	Aberdalgie		280	– 1⅜	– 1½	– 3½	– 3½	35
Western	Aberfoyle		1,023	– 1	– 1	– 2	– 2	36
Perth	Abernethy		698	– 3½	– 3½	– 2	– 2	37
		Abernethy	852	– 3½	– 3½	– 2	– 2	38
Ditto	Abernyte		263	–	–	– 4	– 4	39
Eastern	Alyth		1,131	– 5¾	– 5¾	– 3	– 3	40
		Alyth	2,322	– 5¾	– 5¾	– 3	– 3	41
Perth	Arngask		564	– 2	– 2	– 2	– 2	42
Central	Auchterarder		3,404	– 5	– 5	– 5	– 5	43
Perth	Auchtergaven		2,081	– 7	– 7	– 3½	– 3½	44

The letters R & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued.*

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	1 1⅜	1 1⅜	–	–	20·500	6·000	–	–	(a) In part of parish in island of Hoy the corresponding rates are 5½d. on owners and 3d. on occupiers.
2	– 4¾	– 4¾	–	–	(a) 4·000	(a) 1·500	–	–	
3	1 5⅜	1 5⅜	–	–	20·500	6·000	–	–	
4	1 9⅛	1 9⅛	–	–	–	–	1 2	2 1	
5	1 5½	1 5½	–	–	15·000	5·000	–	–	
6	1 1½	1 1½	–	–	20·500	6·000	–	–	
7	– 10	– 10	–	–	18·500	4·000	–	–	
8	1 6	1 6	–	–	12·000	4·000	–	–	
9	1 2½	1 2½	–	–	8·000	5·500	–	–	
10	– 8¼	– 8¼	–	–	20·500	6·000	–	–	
11	– 11½	– 11½	–	–	20·500	6·000	–	–	
12	1 1	1 1	–	–	7·500	5·000	–	–	
13	– 8¾	– 8¾	–	–	20·500	6·000	–	–	
14	1 3¼	1 3¼	–	–	20·500	6·000	–	–	
15	1 3¼	1 3¼	–	–	20·500	6·000	– 6	– 6	
16	1 6	1 6	–	–	16·000	8·500	–	–	
17	– 1½	– 1½	–	–	(b) 17·000	(b) 6·500	–	–	(b) In part of parish in island of Hoy the corresponding rates are 5½d. on owners and 3d. on occupiers.
18	1 3	1 3	–	–	18·500	4·000	–	–	
19	– 6	– 6	·136	·136	7·396	4·188	–	–	
20	– 5	– 5	·125	·125	7·396	4·188	–	–	
21	– 5⅝	– 5⅝	·154	·154	7·396	4·188	–	–	
22	– 8	– 8	·165	·165	7·396	4·188	–	–	
23	– 8	– 8	–	–	7·396	4·188	– 3½	1 9	
24	– 5	– 5	·257	·257	7·396	4·188	–	–	
25	– 4	– 4	·143	·143	7·396	4·188	–	–	
26	– 6	– 6	·275	·275	7·396	4·188	–	–	
27	– 3	– 3	·140	·140	7·396	4·188	–	–	
28	– 6	– 6	·132	·132	7·396	4·188	–	–	
29	– 9½	– 9½	·157	·157	7·396	4·188	–	–	
30	– 9½	– 9½	–	–	7·975	–	– 5½	1 11½	
31	– 5½	– 5½	·267	·267	7·396	4·188	–	–	
32	– 3⅝	– 3⅝	·144	·144	7·396	4·188	–	–	
33	– 4½	– 4½	·144	·144	7·396	4·188	–	–	
34	– 3	– 3	·369	·369	7·396	4·188	–	–	
35	– 5	– 5	†	†	7·975	5·250	–	–	
36	– 3	– 3	–	–	6·975	4·250	–	–	
37	– 5½	– 5½	–	–	7·975	5·250	–	–	
38	– 5½	– 5½	–	–	7·975	5·250	–	1 4	
39	– 4½	– 4	–	–	7·975	5·250	–	–	
40	– 9⅝	– 9⅝	–	–	6·850	4·125	–	–	
41	– 9⅝	– 9⅝	–	–	6·850	4·125	– 8	1 5	
42	– 4	– 4	–	–	7·975	5·250	–	–	
43	– 10	– 10	–	–	6·975	4·250	–	–	
44	– 10¾	– 10¾	(c)	(c)	7·975	5·250	–	–	(c) *Stanley Special Water District.*—Assessment of 11d. on owners and 11d. on occupiers. *See* also Redgorton parish (page 47).

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† No Public Health Rate levied by Perth County Council in 1892-93. Expenditure almost entirely met out of appropriations from Exchequer Grants.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
PERTH—*continued.*				s. d.	s. d.	s. d.	s. d.	
Western	Balquhidder		612	– 2½	– 2½	– ¾	– ¾	1
Eastern	Bendochy		529	– ½	– ½	– 2	– 2	2
Central	Blackford, C.		1,557	– 3	– 3	– 2½	– 2½	3
Highland	Blair Athole		1,808	– 2 15/16	– 2 15/16	– 1¾	– 1¾	4
Eastern	Blairgowrie		1,025	– 5⅞	– 5⅞	– 3½	– 3½	5
		Blairgowrie	3,714	– 5⅞	– 5⅞	– 3½	– 3½	6
Western	Callander		741	– 2¾	– 2¾	– 2⅛	– 2⅛	7
		Callander	1,538	– 2¾	– 2¾	– 2⅛	– 2⅛	8
Eastern	Caputh		1,179	– 3	– 3	– 4	– 4	9
Ditto	Cargill		1,318	– 3½	– 3½	– 2½	– 2½	10
Ditto	Clunie		574	– 2½	– 2½	– 2½	– 2½	11
Ditto	Collace		419	– 2½	– 2½	– 3½	– 3½	12
Central	Comrie		1,591	– 3½	– 3½	– 2	– 2	13
Eastern	Coupar-Angus		654	– 5½	– 5½	– 2⅝	– 2⅝	14
		Coupar-Angus	2,106	– 5½	– 5½	– 2⅝	– 2⅝	15
Central	Crieff		511	– 4½	– 4½	– 2	– 2	16
		Crieff (part of)	4,792	– 4½	– 4½	– 2	– 2	17
Perth	Dron		298	– 5	– 5	– 1½	– 1½	18
Highland	Dull		1,546	– 3½	– 3½	– 4	– 4	19
		Aberfeldy (part of)	916	– 3½	– 3½	– 4	– 4	20
Perth	Dunbarney		829	– 3	– 3	– 3	– 3	21
Western	Dunblane, C.		1,447	– 3	– 3	– 3¼	– 3¼	22
		Dunblane	2,186	– 3	– 3	– 3¼	– 3¼	23
Highland	Dunkeld, &c.		1,074	– 8	– 8	– 4½	– 4½	24
Ditto	Dunkeld, Little		2,108	– 2⅝	– 2⅝	– 2⅞	– 2⅞	25
Central	Dunning		1,345	– 3	– 3	– 1½	– 1½	26
Perth	Errol		2,158	– 3	– 3	– 2½	– 2½	27
Ditto	Forgandenny		575	– 3¼	– 3¼	– 3½	– 3½	28
Ditto	Forteviot		538	– 1¼	– 1¼	– 2¼	– 2¼	29
Highland	Fortingall		1,610	– 4	– 4	– 3	– 3	30
Central	Fowlis-Wester		908	– 2½	– 2½	– 2½	– 2½	31
Perth	Gask		361	– 2	– 2	– 2½	– 2½	32
Central	Glendevon		141	–	–	– 2	– 2	33
Perth	Inchture		624	– 2⅛	– 2⅛	– 2 9/10	– 2 9/10	34

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page, the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 3 3/8	– 3 3/8	† –	† –	6·975	4·250	–	–	
2	– 2½	– 2½	–	–	6·850	4·125	–	–	
3	– 5 7/7	– 5 7/7	–	–	6·975	4·250	–	–	
4	– 4 13/16	– 4 13/16	–	–	6·975	4·250	–	–	
5	– 10½	– 10½	–	–	6·850	4·125	–	–	
6	– 10½	– 10½	–	–	6·850	4·125	– 4	– 3	
7	– 5 5/8	– 5 5/8	–	–	6·975	4·250	–	–	
8	– 5 5/8	– 5 5/8	–	–	6·975	4·250	–	1 4	
9	– 7⅛	– 7⅛	–	–	6·850	4·125	–	–	
10	– 6½	– 6½	–	–	6·850	4·125	–	–	
11	– 5¼	– 5¼	–	–	6·850	4·125	–	–	
12	– 6½	– 6½	–	–	6·850	4·125	–	–	
13	– 5⅝	– 5⅝	(*a*)	(*a*)	6·975	4·250	–	–	(*a*) *Comrie Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers.
14	– 8 5/16	– 8 5/16	–	–	6·850	4·125	–	–	
15	– 8 5/16	– 8 5/16	–	–	6·850	4·125	1 1 3/8	1 6 3/8	
16	– 6 3/8	– 6 3/8	–	–	6·975	4·250	–	–	
17	– 6	– 6 3/8	–	–	6·975	4·250	(*b*) – 11¼	(*b*) 1 3	(*b*) This represents the rate on houses. The rates levied on land are on owners 2¼*d.* per £. on occupiers 3¾*d.* per £.
18	– 6½	– 6½	–	–	7·975	5·250	–	–	
19	– 8	– 8	–	–	6·975	4·250	–	–	
20	– 8	– 8	–	–	6·975	4·250	– 4	– 9	
21	– 6 1/16	– 6 1/16	–	–	7·975	5·250	–	–	
22	– 6½	– 6½	–	–	6·975	4·250	–	–	
23	– 6½	– 6½	–	–	6·975	4·250	– 8	1 –	
24	1 – 3/4	1 – 3/4	–	–	6·975	4·250	–	–	
25	– 5 9/16	– 5 9/16	–	–	6·975	4·250	–	–	
26	– 4 3/4	– 4 3/4	(*c*) –	(*c*) –	6·975	4·250	–	–	(*c*) *Dunning Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
27	– 5 7/12	– 5 7/12	–	–	7·975	5·250	–	–	
28	– 6 7/8	6 7/8	–	–	7·975	5·250	–	–	
29	– 3 3/8	– 3 3/8	–	–	7·975	5·250	–	–	
30	– 7½	– 7½	–	–	6·975	4·250	–	–	
31	– 5¼	– 5¼	–	–	6·975	4·250	–	–	
32	– 4½	– 4½	–	–	7·975	5·250	–	–	
33	– 2	– 2	–	–	6·975	4·250	–	–	
34	– 5½	– 5½	–	–	7·975	5·250	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote † on page 43.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
PERTH—*continued.*				s. d.	s. d.	s. d.	s. d.	
Highland	Kenmore		1,401	– 6½	– 6½	– 4½	– 4½	1
Western	Killin		2,402	– 3	– 3	– 4¼	– 4¼	2
Ditto	Kilmadock, C.		1,820	– 3½	– 3½	– 3	– 3	3
		Doune	940	– 3½	– 3½	– 3	– 3	4
Perth	Kilspindie		630	– 3	– 3	– 2¾	– 2¾	5
Western	Kincardine		1,277	– 2	– 2	– 2¼	– 2¼	6
Perth	Kinclaven		613	– 3	– 3	– 2½	– 2½	7
Ditto	Kinfauns		562	– 2¼	– 2¼	– 1¾	– 1¾	8
Eastern	Kinloch		192	–	–	– 2½	– 2½	9
Perth	Kinnaird		228	– 4	– 4	– 4¾	– 4¾	10
Ditto	Kinnoul, C.		328	– 4	– 4	– 3	– 3	11
		Perth (part of); R. & P.	3,402	– 4	– 4	– 3¾	– 3¾	12
Eastern	Kirkmichael		935	–	–	– 2¾	– 2¾	13
Western	Lecropt		273	–	–	–	–	14
Eastern	Lethendy		151	–	–	– 2½	– 2½	15
Highland	Logierait		1,220	– 4	– 4	– 1½	– 1½	16
		Aberfeldy (part of)	553	– 4	– 4	– 1½	– 1½	17
Perth	Longforgan		1,779	– 2¾	– 2¾	– 4¼	– 4¼	18
Central	Madderty		483	– 1¾	– 1¾	– 1¾	– 1¾	19
Eastern	Meigle, C.		660	– 2	– 2	– 3	– 3	20
Perth	Methven		1,747	– 4	– 4	– 1½	– 1½	21
Ditto	Moneydie		251	– 1½	– 1½	– 3	– 3	22
Central	Monivaird		590	– 2½	– 2½	– 3¼	– 3¼	23
		Crieff (part of)	3	– 2½	– 2½	– 3¼	– 3¼	24
Ditto	Monzie		501	– 2	– 2	– 2¼	– 2¼	25
Highland	Moulin		2,381	– 4	– 4	– 3	– 3	26
Central	Muckhart		542	– 3	– 3	– 3	– 3	27
Ditto	Muthill		2,016	– 4½	– 4½	– 2	– 2	28
		Crieff (part of)	107	– 4½	– 4½	– 2	– 2	29
Perth	Perth, E. U.		277	– 5	– 5	– 2	– 2	30
		Perth (part of) R. & P.	26,467	– 5	– 5	– 4	– 4	31
Western	Port of Monteith		1,092	– 3	– 3	– 3	– 3	32
Eastern	Rattray		442	– 5	– 5	– 3⅜	– 3⅜	33
		Rattray	2,225	– 5	– 5	– 3⅜	– 3⅜	34
Perth	Redgorton		1,369	– 4½	– 4½	– 3	– 3	35
Ditto	Rhynd		270	– 2	– 2	– 3½	– 3½	36
Ditto	St. Madoes		420	– 1¾	– 1¾	– 3½	– 3½	37
Eastern	St. Martins		871	– 4½	– 4½	– 6¼	– 6¼	38
Perth	Scone		2,100	– 4½	– 4½	– 3½	– 3½	39
		Perth (part of) R. & P.	50	– 4½	– 4½	– 3¾	– 3¾	40
Ditto	Tibbermore		1,692	– 2½	– 2½	– 2	– 2	41
Central	Trinity Gask		386	– 3¼	– 3¼	– 2¼	– 2¼	42
Highland	Weem		437	– 5	– 5	– 2	– 2	43
		TOTAL	122,185					

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

By running the eye horizontally across the page, the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
1	– 11¾	– 11¾	† –	† –	6·975	4·250	–	–	
2	– 7½	– 7½	(a)	(a)	6·975	4·250	–	–	(a) *Killin Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
3	– 7	– 7	–	–	6·975	4·250	–	–	
4	– 7	– 7	–	–	6·975	4·250	–	– 9	
5	– 5⅞	– 5⅞	–	–	7·975	5·250	–	–	
6	– 4¼	– 4¼	–	–	6·975	4·250	–	–	
7	– 5½	– 5½	–	–	7·975	5·250	–	–	
8	– 4½	– 4½	–	–	7·975	5·250	–	–	
9	– 2¾	– 2½	–	–	6·850	4·125	–	–	
10	– 8¾	– 8¾	–	–	7·975	5·250	–	–	
11	– 7½	– 7½	–	–	7·975	5·250	–	–	
12	– 8¼	– 8¼	–	–	–	–	– 6½	2 2½	
13	– 2¾	– 2¾	–	–	6·850	4·125	–	–	
14	–	–	–		6·975	4·250	–	–	
15	– 2½	– 2½	–	–	6·850	4·125	–	–	
16	– 5½	– 5½	–	–	6·975	4·250	–	–	
17	– 5½	– 5½	–	–	6·975	4·250	– 4	– 9	
18	– 7⅛	– 7⅛	–	–	7·975	5·250	–	..	
19	– 3 5/16	– 3 5/16	–	–	6·975	4·250	–	–	
20	– 5⅛	– 5⅛	–	–	6·850	4·125	–	–	
21	– 5½	– 5½	–	–	7·975	5·250	–	–	
22	– 4½	– 4½	–	–	7·975	5·250	–	–	
23	– 5¾	– 5¾	–	–	6·975	4·250	–	–	
24	– 5¾	– 5¾	–	–	6·975	4·250	(b) – 11¼	(b) 1 3	(b) *Vide* note at Crieff Parish (page 45).
25	– 4¼	– 4¼	–	–	6·975	4·250	–	–	
26	– 7⅛	– 7⅛	(c)	(c)	6·975	4·250	–	–	(c) *Pitlochry Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
27	– 6½	– 6½	–	–	6·975	4·250	–	–	
28	– 6½	– 6½	(d)	(d)	6·975	4·250	–	–	(d) *Muthill Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *Muthill Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
29	– 6½	– 6½	–	–	6·975	4·250	(e) – 11¼	(e) 1 3	(e) *Vide* note at Crieff Parish (page 45).
30	– 7	– 7	–	–	7·975	5·250	–	–	
31	– 9	– 9	–	–	–	–	– 6½	2 2½	
32	– 6	– 6	–	–	6·975	4·250	–	–	
33	– 8½	– 8½	–	–	6·850	4·125	–	–	
34	– 8½	– 8½	–	–	6·850	4·125	–	– 4	
35	– 7¾	– 7¾	(f)	(f)	7·975	5·250	–	–	(f) *Stanley Special Water District.*—Assessment of 11*d.* on owners and 11*d.* on occupiers. *See* also Auchtergaven parish (page 43).
36	– 5 9/16	– 5 9/16	–	–	7·975	5·250	–	–	
37	– 5⅝	– 5⅝	–	–	7·975	5·250	–	–	
8	– 11	– 11	–	–	6·850	4·125	–	–	
39	– 8½	– 8½	(g)	(g)	7·975	5·250	–	–	(g) *Scone Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
40	– 8⅝	– 8⅝	–	–	–	–	– 6½	2 2½	
41	– 4⅝	– 4⅝	–	–	7·975	5·250	–		
42	– 5½	– 5½	–	–	6·975	4·250	–	–	
43	– 7½	– 7½	–	–	6·975	4·250	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote † on page 43.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
RENFREW:				s. d.	s. d.	s. d.	s. d.	
Upper	Abbey, C.	-	7,907	- 4½	- 4½	- 3½	- 3½	1
		Paisley (part of) P.	25,312	- 4½	- 4½	- 4⅜	- 4⅜	2
		Johnstone	9,668	- 4½	- 4½	- 3½	- 3½	3
Ditto	Cathcart	-	4,552	- 2⅜	- 2⅜	- 3	- 3½	4
		Glasgow (part of) R. & P.	11,957	- 2½	- 2½	- 3	- 3½	5
Ditto	Eaglesham	-	1,207	- 3½	- 3½	- 1	- 1	6
Ditto	Eastwood, C.	-	3,516	- 5½	- 5½	- 4½	- 4½	7
		Pollokshaws	10,228	- 5½	- 5½	- 4½	- 4½	8
		Glasgow (part of) R. & P.	2,298	- 5½	- 5½	- 4½	- 4½	9
Lower	Erskine, C.	-	1,691	- 2½	- 2½	- 4½	- 4½	10
Ditto	Greenock, C.	-	89	- 5½	- 5½	- 3	- 3	11
		Greenock, P.	63,423	- 5½	- 5½	- 4½	- 4½	12
		Port Glasgow (part of) P.	2,735	- 5½	- 5½	- 4⅜	- 4⅜	13
Ditto	Houston, C.	-	1,946	- 6	- 6	- 4⅜	- 4⅜	14
Ditto	Inchinnan, C.	-	567	- 3	- 3	- 4	- 4	15
Ditto	Inverkip, &c., C.	-	2,066	- 2½	- 2½	- 3½	- 3½	16
		Gourock	4,475	- 2½	- 2½	- 3½	- 3½	17
Ditto	Kilbarchan, C.	-	7,111	- 4	- 4	- 4	4	18
Ditto	Kilmalcolm	-	3,649	- 2	- 2	- 3½	- 3½	19
Ditto	Lochwinnoch, C.	-	3,477	- 4 5/16	- 4 5/16	- 2½	- 2½	20
Upper	Mearns	-	3,426	- 5½	- 5½	- 2¾	- 3	21
Ditto	Neilston, C.	-	11,374	- 9½	- 9½	- 4	- 4	22
	Paisley, C	Parish wholly burghal; Paisley (part of), P.	41,082	- 5	- 5	- 5	- 5	23
Lower	Port Glasgow, C.	-	23	- 9¾	- 9¾	- 3¾	- 3¾	24
		Port Glasgow (part of), P.	11,950	- 9¾	- 9¾	- 4½	- 4½	25
Upper	Renfrew, C.	-	2,530	- 6¼	- 6¼	- 5½	- 5½	26
		Renfrew, R. & P.	6,777	- 6¼	- 6¼	- 5½	- 5½	27
		Paisley (part of), P.	31	- 6¼	- 6¼	- 5½	- 5½	28
		TOTAL	245,067					
ROSS and CROMARTY.								
Mid Ross	Alness	-	1,039	- 5	- 5	- 4½	- 4½	29
Western	Applecross	-	1,786	1 10½	1 10½	- 4	- 4	30
Black Isle	Avoch	-	1,817	- 9	- 9	- 3½	- 3½	31
Lewis	Barvas	-	6,494	3 8	3 8	- 3	- 3	32
Mid Ross	Contin	-	1,436	- 2½	- 2½	- 1⅞	- 1⅞	33
Black Isle	Cromarty, C.	-	669	1 2	1 2	- 2¼	- 2¼	34
		Cromarty, P.	1,338	1 2	1 2	- 2¼	- 2¼	35

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates repectively levied in each parish in Scotland, and where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 7¾	– 7¾	1 11/16	1 11/16	7·250	4·291	(a)	(a)	(a) *Vide* footnote † to page 37.
2	– 9	– 9	–	–	–	–	(b) – 8½	2 5	(b) Special Drainage District, No. 1, 2*d.* per £. on owners; Special Drainage District, No. 2, 3½*d.* per £. on owners; Special Drainage District, Nos. 3 and 4, 3*d.* per £. on owners.
3	– 7¾	– 7¾	–	–	1·209 (c)	·291 (c)	– 2½	1 11	(c) District road and Police rates excluded, burgh roads and police being managed by Police Commissioners.
4	– 5⅞	– 5 11/12	(d) 1 5/16	(d) 1 5/16	7.250	4·291	(e)	(e)	(d) *Clarkston Special Drainage District.*—Assessment of 3¼*d.* on owners and 3¼*d.* on occupiers.
5	– 5⅞	– 5 11/12	–	–	–	–	(f) – 6½	(f) 2 7½	(e) *Vide* footnote † to page 37. (f) *Vide* note at Barony Parish, page 37.
6	– 4⅝	– 4⅝	(g) 1 5/16	(g) 1 5/16	7·250	4·291	–	–	(g) *Eaglesham Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
7	– 10¼	– 10¼	1 13/16	1 13/16	7·250	4·291	(h)	(h)	(h) *Vide* footnote † to page 37.
8	– 10¼	– 10¼	–	–	3·250 (i)	·291 (i)	(h) – 3	(h) 1 5	(i) District road rate excluded, burgh roads being managed by Police Commissioners.
9	– 10¼	– 10¼	–	–	–	–	(j) – 6½	(j) 2 7½	(j) *Vide* note at Barony Parish, page 37.
10	– 6⅝	– 6⅝	1 13/16	1 13/16	7·375	4·416	–	–	
11	– 8½	– 8½	1⅞	1⅞	7·375	4·416	–	–	
12	– 10	– 10	–	–	–	–	– 3⅜	3 5⅛	
13	– 10¼	– 10¼	–	–	–	–	– 5⅜	2 1⅞	
14	– 11	– 11	(k) 1 13/16	(k) 1 13/16	7·375	4·416	–	–	(k) *Bridge of Weir Special Water District.*—Special Assessment of 1*s.* 1½*d.* on owners and 1*s.* 1½*d.* on occupiers, but the general public health rate within district is only 1 3/48*d.* on owners and same on occupiers.
15	– 7	– 7	1 13/16	1 13/16	7·375	4·416	–	–	(l) *Inverkip Special Water District.* — Special Assessment of 2½*d.* on owners and 2½*d.* on occupiers, but the *general* public health rate within district is only 1 29/48*d.* on owners and same on occupiers.
16	– 6 5/16	– 6 5	(l) 1 13/16	(l) 1 13/16	7·375	4·416	–	–	*Inverkip Special Drainage District.*—Assessment of 4¾*d.* on owners and 4¾*d.* on occupiers.
17	– 6 5/16	– 6 5/16	–	–	3·250 (i)	·291 (i)	– 2½	1 9¾	(m) *Bridge of Weir and Ranfurly Special Water District.*—Assessment of 11½*d.* on owners and 11½*d.* on occupiers.
18	– 8	– 8	(m) 1 13/16	(m) 1 13/16	7·375	4·416	–	–	*Linwood Special Water District.* –Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
19	– 5 9/16	– 5 9/16	(n) 1 33/48	(n) 1 33/48	7·375	4·416	–	–	*Kilbarchan Special Water District.*—Assessment of 6¾*d.* on owners and 6¾*d.* on occupiers.
20	– 7 1/16	– 7 1/16	(o) 1 13/16	(o) 1 13/16	7·375	4·416	–	–	*Kilbarchan Special Drainage District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
21	– 8⅜	– 8⅜	1 19/48	1 19/48	7·250	4·291	–	–	*Note.*—The *general* public health rate within Water Districts is only 1 3/48*d.*
22	1 2	1 2	(p) 1 13/16	(p) 1 13/16	7·250	4·291	(q)	(q)	(n) *Kilmalcolm Special Water District.*—Special Assessment of 7¾*d.* on owners and 7¾*d.* on occupiers, but the *general* public health assessment within district is only 1 29/48*d.* on owners and same on occupiers.
23	– 10	– 10	–	–	–	–	– 8½	2 5	(o) *Lochwinnock Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers. The *general* public health rate in district is only 1 29/48*d.* on owners and same on occupiers.
24	1 1½	1 1½	2	2	7·375	4·416	–	–	(p) *Neilston Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers.
25	1 2¼	1 2¼	–	–	–	–	– 5⅜	2 1⅞	(q) *Vide* footnote † to page 37.
26	– 11¾	– 11¾	1 13/16	2 13/16	7·250	4·291	(r)	(r)	(r) *Vide* footnote † to page 37.
27	– 11¾	– 11¾	–	–	–	–	(r) – 2½	(r) 1 4½	
28	– 11¾	– 11¾	–	–	–	–	– 8½	2 5	
29	– 9⅛	– 9⅛	·200	·200	4·938	1·862	–	–	
30	2 3	2 3	·750	·750	6·438	3·362	–	–	
31	1 1	1 1	(s)	(s)	7·088	3·112	–	–	(s) *Avoch Special Water and Drainage District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
32	4 –	4 –	2·250	2·250	6·938	3·862	–	–	
33	– 4⅛	– 4⅛	·200	·200	4·938	1·862	–	–	
34	1 5½	1 5½	–	–	7·088	3·112	–	–	
35	1 5½	1 5½	–	–	–	–	– 3	2 9	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

APPENDIX A.—No. 1.— TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES per £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ROSS—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Mid Ross	Dingwall		276	– 8	– 8	– 4½	– 4½	1
		Dingwall, R. & P.	2,300	– 8	– 8	– 4½	– 4½	2
Easter Ross	Edderton		642	– 6½	– 6½	– 2	– 2	3
Ditto	Fearn		1,900	– 6¼	– 6¼	– 3½	– 3½	4
Mid Ross	Fodderty		1,897	– 8½	– 8½	– 2	– 2	5
Western	Gairloch		4,181	1 –	1 –	– 1	– 1	6
South Western	Glenshiel		394	– 9	– 9	– 5	– 5	7
Black Isle	Killearnan		951	– 11½	– 11½	– 2	– 2	8
Easter Ross	Kilmuir Easter		1,024	– 7	– 7	– 5½	– 5½	9
Mid Ross	Kiltearn		1,301	– 5	– 5	– –½	– –½	10
Easter Ross	Kincardine		1,417	– 5	– 5	– 4	– 4	11
South Western	Kintail		588	– 9	– 9	– 4	– 4	12
Black Isle	Knockbain		1,667	– 10	– 10	– 3¼	– 3¼	13
South Western	Lochalsh		1,868	1 4½	1 4½	– 8½	– 8½	14
Mid Ross	Lochbroom		3,910	1 2	1 2	– 3½	– 3½	15
South Western	Lochcarron		1,642	– 7½	– 7½	– 6	– 6	16
Lews	Lochs		4,676	3 –	3 –	– 3	– 3	17
Easter Ross	Logie Easter		870	– 7	– 7	– 5¼	– 5¼	18
Ditto	Nigg, C.		930	– 8½	– 8½	– 4½	– 4½	19
Black Isle	Resolis		1,339	1 –	1 –	– 3½	– 3½	20
Ditto	Rosemarkie		472	– 8	– 8	– 4	– 4	21
		Fortrose, R. & P.	871	– 8	– 8	– 4	– 4	22
Easter Ross	Rosskeen		2,363	1 –½	1 –½	– 5	– 5	23
		Invergordon	1,117	1 –½	1 –½	– 5	– 5	24
Lews	Stornoway		8,413	1 4	1 4	– 3	– 3	25
		Stornoway	3,386	1 4	1 4	– 3	– 3	26
Easter Ross	Tain, C.		1,182	– 8½	– 8½	– 5½	– 5½	27
		Tain, R & P.	1,636	– 8½	– 8½	– 5½	– 5½	28
Ditto	Tarbat		1,703	1 –	1 –	– 3	– 3	29
Lews	Uig		4,621	1 7	1 7	– 3½	– 3½	30
Mid Ross	Urquhart		2,328	1 3	1 3	– 6	– 6	31
Ditto	Urray		2,283	– 6	– 6	– 3	– 3	32
		TOTAL of	78,727					
ROXBURGH:								
Jedburgh	Ancrum		1,241	– 2⅜	– 2⅜	– 3⅛	– 3⅛	33
Ditto	Bedrule, E. U.		246	– 2½	– 2½	– 4¼	– 4¼	34
Melrose	Bowden		694	– 3	– 3	– 3½	– 3½	35
Liddesdale	Castleton		2,023	– 1½	– 1½	– 3½	– 3½	36
Hawick	Cavers, E. U.		1,497	– 1½	– 1½	– 3⅜	– 3⅜	37
Jedburgh	Crailing		600	– 2	– 2	– 4	– 4	38
Kelso	Eckford		757	– 2⅜	– 2⅜	– 4¼	– 4¼	39
Ditto	Ednam		581	– 1⅞	– 1⅞	– 2½	– 2½	40
Hawick	Hawick		581	– 5	– 5	– 3⅜	– 3⅜	41
		Hawick (part of), P.	13,767	– 5	– 5	– 3	– 3	42
Jedburgh	Hobkirk, E. U.		631	– 1	– 1	– 2¼	– 2¼	43
Kelso	Hownam		223	– 1	– 1	– 2⅜	– 2⅜	44
Jedburgh	Jedburgh, C.		1,417	– 5⅜	– 5⅜	– 1⅝	– 1⅝	45
		Jedburgh, R.	3,397	– 5⅜	– 5⅜	– 6	– 6	46

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates, respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County in Scotland, in the Year 1892-93—*continued.*

	Incidence of General Rates in each Rating Area.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	1 1¾	1 1¾	·200	·200	4·938	1·862	–	–	
2	1 1¾	1 1¾	–	–	–	–	– 2½	1 6½	
3	– 8¾	– 8¾	·150	·150	6·188	3·112	–	–	
4	– 10½	– 10½	·150	·150	6·188	3·112	–	–	
5	– 10½	– 10½	(*a*) ·200	(*a*) ·200	4·938	1·862	–	–	(*a*) *Strathpeffer Special Water and Drainage District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
6	1 1½	1 1½	·800	·800	6·438	3·362	–	–	
7	1 3	1 3	·100	·100	5·688	2·612	–	–	
8	1 1¾	1 1¾	–	–	8·188	3·112	–	–	
9	1 –¾	1 –¾	·150	·150	6·188	3·112	–	–	
10	– 5¾	– 5¾	(*b*) ·200	(*b*) ·200	4·938	1·862	–	–	(*b*) *Evanton Special Water and Drainage District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
11	– 9¼	– 9¼	·150	·150	6·188	3·112	–	–	
12	1 1¼	1 1¼	·100	·100	5·688	2·612	–	–	
13	1 1⅜	1 1⅜	(*c*)	(*c*)	8·188	3·112	–	–	(*c*) *Munlochy Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
14	2 1⅜	2 1⅜	·100	·100	5·688	2·612	–	–	
15	1 6	1 6	(*d*) ·200	(*d*) ·200	5·538	1·862	–	–	(*d*) *Ullapool Special Water District.*—Assessment of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers.
16	1 2	1 2	·100	·100	5·688	2·612	–	–	
17	3 4	3 4	2·250	2·250	6·938	3·862	–	–	
18	1 –⅛	1 –⅛	·150	·150	6·188	3·112	–	–	
19	1 1⅛	1 1⅛	·150	·150	6·188	3·112	–	–	
20	1 4	1 4	–	–	7·088	3·112	–	–	
21	1 –¼	1 –¼	–	–	7·088	3·112	–	–	
22	1 –¼	1 –¼	–	–	–	–	– 3½	– 3½	
23	1 5¾	1 5¾	·200	·200	6·188	3·112	–	–	
24	1 5¾	1 5¾	–	–	6·188	3·112	– 1½	1 8½	
25	1 8	1 8	2·250	2·250	6·938	3·862	–	–	
26	1 8	1 8	–	–	(*e*) 3·438	(*e*) ·362	– 2½	1 2½	(*e*) District road rate excluded, burgh roads being managed by Police Commissioners.
27	1 3⅛	1 3⅛	·150	·150	6·188	3·112	–	–	
28	1 3½	1 3½	–	–	–	–	– 7	– 3	
29	1 3⅛	1 3⅛	–	–	6·188	3·112	–	–	
30	1 11½	1 11½	2·250	2·250	6·938	3·862	–	–	
31	1 10⅛	1 10⅛	·200	·200	6·938	1·862	–	–	
32	– 9¼	– 9¼	(*f*) ·200	(*f*) ·200	(*g*) 4·938	1·862	–	–	(*f*) *Ord Village Special Water and Drainage District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers. (*g*) In addition a rate of 2*d.* was levied upon owners in that part of Urray situated in the Seventh Road Debt District of the county.
33	– 6¾	– 6¾	(*h*) ·200	(*h*) ·200	8·100	4·100	–	–	(*h*) *Ancrum Special Water District.*—Assessment of 7·5*d.* on owners and 7·5*d.* on occupiers.
34	– 6¾	– 6¾	·200	·200	8·100	4·100	–	–	
35	– 7	– 7	·200	·200	7·850	3·850	–	–	
36	– 5¼	– 5¼	·200	·200	6·100	2·100	–	–	
37	– 5½	– 5½	(*i*) ·200	(*i*) ·200	7·350	3·350	–	–	(*i*) *Denholm Special Water District.*—Assessment of 2d. on owners and 2*d.* on occupiers.
38	– 6⅛	– 6⅛	·200	·200	8·100	4·100	–	–	
39	– 7⅛	– 7⅛	·300	·300	7·350	3·350	–	–	
40	– 4⅜	– 4⅜	·300	·300	7·350	3·350	–	–	
41	– 8¾	– 8¾	·200	·200	7·350	3·350	–	–	
42	– 8⅛	– 8⅛	–	–	–	–	– 3	3 –	
43	– 3 7/24	– 3 7/24	·200	·200	8·100	4·100	–	–	
44	– 4⅜	– 4⅜	·300	·300	7·350	3·350	–	–	
45	– 7 7/12	– 7 7/12	·200	·200	8·100	4·100	–	–	
46	1 –1/12	1 –1/12	–	–	–	–	(*j*) – 3½	1 9½	(*j*) Bowgate drainage district, 8*d.* per £. owners.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ROXBURGH—*continued.*				s. d.	s. d.	s. d.	d.	
Kelso	Kelso		555	– 4⅝	– 4⅝	– 7½	– 7½	1
		Kelso (part of)	4,175	– 4⅝	– 4⅝	– 7½	– 7½	2
Hawick	Kirkton		320	– 1½	– 1½	– 4½	– 4½	3
Melrose	Lilliesleaf		649	– 2½	– 2½	– 2½	– 2½	4
Kelso	Linton		468	– 2½	– 2½	– 4½	– 4½	5
Ditto	Mackerston		401	– 1 7/12	– 1 7/12	– 2½	– 2½	6
Melrose	Maxton		473	– 2	– 2	– 2	– 2	7
Ditto	Melrose		4,882	– 4	– 4	– 3½	– 3½	8
Jedburgh	Minto		430	– 2	– 2	– 4½	– 4½	9
Kelso	Morebattle		846	– 1⅞	– 1⅞	– 3½	– 3½	10
Jedburgh	Oxnam, E. U.		684	– 1½	– 1½	– 2	– 2	11
Hawick	Roberton		455	– 1	– 1	– 4½	– 4½	12
Kelso	Roxburgh		945	– 2½	– 2½	– 3¼	– 3¼	13
		Kelso (part of)	9	– 2½	– 2½	– 3¼	– 3¼	14
Melrose	St. Boswells		962	– 2	– 2	– 1⅝	– 1⅝	15
Kelso	Smailholm		340	– 2¼	– 2¼	– 2¼	– 2¼	16
Jedburgh	Southdean		672	– 1½	– 1½	– 2	– 2	17
Kelso	Sprouston		1,006	– 2	– 2	– 3	– 3	18
Ditto	Stitchel		314	– ⅞	– ⅞	– 3	– 3	19
Hawick	Wilton		938	– 4½	– 4½	– 3	– 3	20
		Hawick (part of), P.	5,437	– 4½	– 4½	– 3	– 3	21
Kelso	Yetholm		884	– 7¾	– 7¾	– 2	– 2	22
		TOTAL	53,500					
SELKIRK	Ashkirk		479	– 1¼	– 1¼	– 3¼	– 3¼	23
(County not divided into districts.)	Ettrick, E. U.		414	– 2	– 2	– 2⅝	– 2⅝	24
	Galashiels		689	– 3⅞	– 3⅞	– 2¾	– 2¾	25
		Galashiels, P.	17,252	– 3⅞	– 3⅞	– 4½	– 4½	26
	Kirkhope		500	– 2	– 2	– 3⅝	– 3⅝	27
	Selkirk, E. U.		1,636	– 2⅝	– 2⅝	– 2¾	– 2¾	28
		Selkirk, R. & P.	5,662	– 2⅝	– 2⅝	– 4	– 4	29
	Yarrow		638	– 1¼	– 1¼	– 3⅛	– 3⅛	30
		TOTAL	27,270					
STIRLING:								
Eastern	Airth, C.		1,325	– 2	– 2	– 5	– 5	31
Western	Baldernock		553	– 2¼	– 2¼	– 4½	– 4½	32
Ditto	Balfron, C.		1,203	– 6½	– 6½	– 4½	– 4½	33
Eastern	Bothkennar C.		2,025	– 3	– 3	– 4½	– 4½	34
		Grangemouth (part of)	2,109	– 3	– 3	– 3⅝	– 3⅝	35
Western	Buchanan		658	– 1	– 1	– 2⅝	– 2⅝	36
Ditto	Campsie, C.		5,338	– 6½	– 6½	– 4½	– 4½	37
Central	Denny, C.		3,290	– 5½	– 5½	– 3⅝	– 3⅝	38
		Denny, &c. (part of)	3,083	– 5½	– 5½	– 3⅝	– 3⅝	39

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County in Scotland, in the Year 1892–93—*continued*.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental Levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	1 –	1 –	·300	·300	7·350	3·350	–	–	
2	1 –	1 –	–	–	7·350	3·350	–	1 8	
3	– 6¼	– 6¼	·200	·200	7·350	3·350	–	–	
4	– 5⅛	– 5⅛	·200	·200	7·850	3·850	–	–	
5	– 7	– 7	·300	·300	7·350	3·350	–	–	
6	– 4	– 4	·300	·300	7·350	3·350	–	–	
7	– 4¼	– 4¼	·200	·200	7·850	3·850	–	–	
8	– 7⅛	– 7⅛	(a) ·200	(a) ·200	7·850	3·850	–	–	(a) *Melrose Special Drainage District.*—Assessment of 1·5*d.* on owners and 1·5*d* on occupiers. *Newtown Special Water District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Newtown Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
9	– 6⅜	– 6⅜	·200	·200	8·100	4·100	–	–	
10	– 5½	– 5½	·300	·300	7·350	3·350	–	–	
11	– 3½	– 3½	·200	·200	8·100	4·100	–	–	
12	– 5⅝	– 5⅝	·200	·200	7·350	3·350	–	–	
13	– 6	– 6	·300	·300	7·350	3·350	–	–	
14	– 6	– 6	–	–	7·350	3·350	–	1 8	
15	– 4	– 4	(b) ·200	(b) ·200	7·850	3·850	–	–	(b) *St. Boswell's Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *St. Boswell's Special Sewerage District.*—Assessment of 5*d.* on owners only.
16	– 4⅜	– 4⅜	·300	·300	7·350	3·350	–	–	
17	– 3¾	– 3¾	·200	·200	8·100	4·100	–	–	
18	– 5⅛	– 5⅛	·300	·300	7·350	3·350	–	–	
19	– 3⅞	– 3⅞	·300	·300	7·350	3·350	–	–	
20	– 8	– 8	·200	·200	7·350	3·350	–	–	
21	– 8	– 8	–	–	–	–	– 3	3 –	
22	– 10	– 10	·300	·300	7·350	3·350	–	–	
23	– 4⅜	– 4⅜	†	†	8·000	4·250	–	–	
24	– 4⅛	– 4⅛	–	–	8·000	4·250	–	–	
25	– 6⅞	– 6⅞	–	–	8·000	4·250	–	–	
26	– 8⅝	– 8⅝	–	–	–	–	– 4⅓	2 7	
27	– 6⅛	– 6⅛	–	–	8·000	4·250	–	–	
28	– 5⅛	– 5⅛	–	–	8·000	4·250	–	–	
29	– 6¾	– 6¾	–	–	–	–	11⅓	1 5¾	
30	– 4⅛	– 4⅛	–	–	8·000	4·250	–	–	
31	– 7⅞	– 7⅞	‡	‡	5·812	4·287	–	–	
32	– 6⅛	– 6⅛	–	–	5·812	4·287	–	–	
33	– 11	– 11	(c)	(c)	5·812	4·287	–	–	(c) *Balfron Special Water District.*—Assessment of $\frac{13}{20}$*d.* on owners and $\frac{3}{10}$*d.* on occupiers.
34	– 7½	– 7½	–	–	5·812	4·287	–	–	
35	– 6¾	– 6¾	–	–	(d) 2·562	(d) 1·037	(e) – 3	(e) 1 9	(d) District road rate excluded, burgh roads being managed by Police Commissioners. (e) In the special drainage district the total rate per £. is higher by 3*d.* per £. on owners and occupiers respectively, than in the remainder of the burgh.
36	– 3½	– 3½	–	–	5·812	4·287	–	–	
37	– 11½	– 11½	(f)	(f)	5·812	4·287	–	–	(f) *Lennoxtown Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Lennoxtown Special Drainage District.*—Assessment of ¾*d.* on owners and ¾*d.* on occupiers.
38	– 9⅛	– 9⅛	(g)	(g)	6·812	5·287	–	–	(g) *Denny Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
39	– 9⅛	– 9⅛	–	–	6·812	5·287	–	(h) 2 3	(h) Special water district 1*s.* per £. on occupiers.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† No Public Health Rate levied by County Council in 1892–93. Expenditure met out of balances brought forward from previous year.
‡ No Public Health Rate levied by Stirling County Council in 1892–93. Expenditure chiefly defrayed out of balances brought forward, supplemented by Exchequer Grants.

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners an d

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
STIRLING—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Western	Drymen		1,512	– 1½	– 1½	– 3½	– 3½	1
Central	Dunipace, C.		638	– 4¼	– 4¼	– 5	– 5	2
		Denny, &c. (part of)	1,078	– 4¼	– 4¼	– 5	– 5	3
Eastern	Falkirk, C.		9,416	– 5½	– 5½	– 7	– 7	4
		Falkirk, P.	17,312	– 5½	– 5½	– 8	– 8	5
		Grangemouth (part of)	4,003	– 5½	– 5½	– 4	– 4	6
Western	Fintry, C.		357	– 3½	– 3½	– 4½	– 4½	7
Central	Gargunnock, C.		674	– 3	– 3	– 2½	– 2½	8
Western	Killearn		1,182	–	–	– 2	– 2	9
Central	Kilsyth		1,351	– 5	– 5	– 3	– 3	10
		Kilsyth	6,073	– 5	– 5	– 2	– 2	11
Ditto	Kippen, C.		1,486	– 3½	– 3½	– 4¼	– 4¼	12
Eastern	Larbert, C.		8,340	– 4	– 4	– 7½	– 7½	13
Central	Logie, C.		1,045	– 2¼	– 2¼	– 3¼	– 3¼	14
		Bridge of Allan	3,207	– 2¼	– 2¼	– 3¼	– 3¼	15
Eastern	Muiravonside, C.		3,671	– 2¼	– 2¼	– 3½	– 3½	16
Ditto	Polmont, C.		4,707	– 4	– 4	– 3¼	– 3¼	17
		Grangemouth (part of)	242	– 4	– 4	– 3½	– 3½	18
Central	St. Ninians, C.		6,739	– 3¼	– 3¼	– 3¼	– 3¼	19
		Stirling, R. & P. (part of).	2,832	– 3¼	– 3¼	– 4	– 4	20
Eastern	Slamannan		6,731	– 3	– 3	– 3½	– 3½	21
Central	Stirling		221	– 6	– 6	– 4	– 4	22
		Stirling, R. & P. (part of).	13,949	– 6	– 6	– 4	– 4	23
Western	Strathblane		1,671	– 2	– 2	– 2⅔	– 2⅔	24
		TOTAL	118,021					
SUTHERLAND								
(County not divided into Districts).	Assynt		2,551	1 1½	1 1½	– 9	– 9	25
	Clyne		1,713	– 9	– 9	– 6	– 6	26
	Creich		2,013	– 8	– 8	– 4½	– 4½	27
	Dornoch		1,817	– 7	– 7	– 6	– 6	28
		Dornoch, R. & P.	514	– 7	– 7	– 6	– 6	29
	Duirness		960	– 11	– 11	– 8	– 8	30
	Eddrachillis		1,409	– 11	– 11	– 8	– 8	31
	Farr		2,750	1 –	1 –	– 5	– 5	32
	Golspie		1,451	– 6	– 6	– 3	– 3	33

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 5	– 5	–	–	5·812	4·287	–	–	
2	– 9¼	– 9¼	–	–	6·812	5·287	–	–	
3	– 9¼	– 9¼	–	–	6·812	5·287	–	(*a*) 2 3	(*a*) *Vide* note at Denny Parish.
4	1 1	1 1	(*b*)	(*b*)	5·812	4·287	–	–	(*b*) *Laurieston Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Camelon Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
5	1 2	1 2	–	–	(*c*) 2·925	(*c*) ·250	– 7	2 5½	(*c*) Burgh forms a special *police* district of county.
6	– 10	– 10	–	–	2·562(*d*)	1·037(*d*)	(*e*) – 3	(*e*) 1 9	(*d*) District road rate excluded, burgh roads being managed by Police Commissioners.
7	– 8¼	– 8¼	–	–	5·812	4·287	–	–	(*e*) *Vide* note at Bothkennar Parish.
8	– 5⅛	– 5⅛	–	–	6·812	5·287	–	–	
9	– 2	– 2	–	–	5·812	4·287	–	–	
10	– 8¼	– 8¼	–	–	6·812	5·287	–	–	
11	– 7½	– 7½	–	–	2·562(*d*)	1·037(*d*)	1 –½	1 10	
12	– 7⅜	– 7⅜	–	–	6·812	5·287	–	–	
13	1 –	1 –	(*f*)	(*f*)	5·812	4·287	–	–	(*f*) *Stenhousemuir Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
14	– 5⅛	– 5⅛	(*g*)	(*g*)	6·812	5·287	–	–	(*g*) *Causewayhead Special Water District.*—Assessment of 8½*d.* on owners and 8½*d.* on occupiers.
15	– 5⅛	– 5⅛	–	–	2·562(*d*)	1·037(*d*)	– 3½	– 9	*Causewayhead Special Drainage District.*—Assessment of 3¼*d.* on owners and 3¼*d.* on occupiers.
16	– 5¾	– 5¾	–	–	5·812	4·287	–	–	
17	– 7½	– 7½	(*h*)	(*h*)	5·812	4·287	–	–	(*h*) *Redding Special Drainage District.*—Assessment of 2¾*d.* on owners and 2¾*d.* on occupiers.
18	– 7⅜	– 7⅜	–	–	2·562(*d*)	1·037(*d*)	(*i*) – 3	(*i*) 1 9	(*i*) *Vide* note at Bothkennar Parish (page 53.)
19	– 6½	– 6½	(*j*)	(*j*)	6·812	5·287	–	(*k*)	(*j*) *Bannockburn Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers.
20	– 7¼	– 7¼	–	–	–	–	– –⅜	1 7⅜	*Cambusbarron Special Water District.*—Assessment of 11½*d.* on owners and 11½*d.* on occupiers.
21	– 6½	– 6½	–	–	5·812	4·287	–	–	(*k*) Partly in extended limits o tir'ing water supply district, water rate 8*d.* per £. on occupiers.
22	– 10	– 10	–	–	6·812	5·287	–	(*l*)	(*l*) Partly in extended limits of Stirling water supply district, water rate 8*d.* per £. on occupiers.
23	– 10	– 10	–	–	–	–	– –⅜	1 7⅜	
24	– 4⅛	– 4⅛	(*m*)	(*m*)	5·812	4·287	(*n*)	(*n*)	(*m*) *Edinkiln Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Netherton Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. (*n*) *See* footnote † on page 37.
25	1 11	1 11	†(*o*)	†(*o*)	8·338	4·621	–	–	(*o*) *Lochinver Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
26	1 3½	1 3½	(*p*)	(*p*)	8·338	4·621	–	–	(*p*) *Brora Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
27	1 –⅜	1 –⅜	–	–	8·338	4·621	–	–	
28	1 1½	1 1½	–	–	8·338	4·621	–	–	
29	1 1½	1 1½	–	–	–	–	(*q*) – 11½	(*q*) – 8	(*q*) Special water supply and drainage district, 10*d.* per £. on owners and 10*d.* per £. on occupiers.
30	1 7	1 7	–	–	8·338	4·621	–	–	
31	1 7¼	1 7	–	–	8·338	4·621	–	–	
32	1 5	1 5	–	–	8·338	4·621	–	–	
33	– 9¼	– 9¼	–	–	8·338	4·621	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† In Sutherlandshire Public Health Expenditure in 1892–93 defrayed out of Appropriation from Exchequer Grant (Highlands and Islands).

APPENDIX A.—No. 1.—TABLE showing the Rates per £. of Assessment falling on Owners and

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
SUTHERLAND—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
(County not divided into Districts.)	Kildonan		1,828	– 5	– 5	– 3	– 3	1
	Lairg		1,169	– 9	– 9	– 4	– 4	2
	Loth		528	– 6	– 6	– 2½	– 2½	3
	Rogart		1,268	– 8	– 8	– 3	– 3	4
	Tongue		1,925	1 6	1 6	– 4	– 4	5
		TOTAL	21,896					
WIGTOWN:								
Lower	Glasserton		1,154	– 3	– 3	– 3	– 3	6
Upper	Inch		2,161	– 4½	– 4½	– 3	– 3	7
		Stranraer (part of), R.	1,820	– 4½	– 4½	– 5	– 5	8
Ditto	Kirkcolm		1,705	– 4½	– 4½	– 3½	– 3½	9
Lower	Kirkinner		1,455	– 3½	– 3½	– 3	– 3	10
Upper	Kirkmaiden		2,192	– 5½	– 5½	– 5½	– 5½	11
Lower	Kirkowen		1,263	– 7	– 7	– 3½	– 3½	12
Upper	Leswalt		1,105	– 6	– 6	– 4	– 4	13
		Stranraer (part of), R.	1,215	– 6	– 6	– 5	– 5	14
Ditto	New Luce		588	– 4½	– 4½	– 2½	– 2½	15
Ditto	Old Luce		2,517	– 3	– 3	– 3	– 3	16
Lower	Mochrum		2,166	– 5	– 5	– 4	– 4	17
Ditto	Penninghame, C.		1,261	– 4½	– 4½	– 2	– 2	18
		Newton Stewart	2,332	– 4½	– 4½	– 2	– 2	19
Upper	Portpatrick		1,219	– 8½	– 8½	– 4½	– 4½	20
Lower	Sorby, C.		1,563	– 3¾	– 3¾	– 2¼	– 2¼	21
Upper	Stoneykirk		2,703	– 6	– 6	– 3⅜	– 3⅜	22
Ditto	Stranraer, C.	Parish wholly burghal, Stranraer (part of), R.	3,158	– 9	– 9	– 5	– 5	23
Lower	Whithorn		1,171	– 5½	– 5½	– 3¼	– 3¼	24
		Whithorn, R.	1,403	– 5½	– 5½	– 3¼	– 3¼	25
Ditto	Wigtown, C.		402	– 5	– 5	– 5½	– 5½	26
		Wigtown, R.	1,509	– 5	– 5	– 5½	– 5½	27
		TOTAL	36,062					
ZETLAND:								
Mainland	Bressay		802	2 4½	2 4½	– 4	– 4	28
Ditto	Delting		1,512	2 8	2 8	1 –⅜	1 –⅜	29
Ditto	Dunrossness		3,752	2 –	2 –	– 7	– 7	30
North Isles	Fetlar		363	2 10	2 10	– 11	– 11	31
Mainland	Lerwick		1,868	1 2¾	1 2¾	– 2¾	– 2¾	32
		Lerwick	3,889	1 2¾	1 2¾	– 2¾	– 2¾	33
Ditto	Nesting		2,589	3 4	3 4	1 –	1 –	34
Ditto	North Mavine		2,197	2 6	2 6	1 –	1 –	35
Ditto	Sandsting		2,562	2 5⅛	2 5⅛	1 –	1 –	36
Ditto	Tingwall		2,329	2 9	2 9	– 7½	– 7½	37
North Isles	Unst		2,280	1 11	1 11	– 8	– 8	38
Mainland	Walls		2,057	3 8¼	3 8¼	1 2½	1 2½	39
North Isles	Yell		2,511	2 9	2 9	1 1	1 1	40
		TOTAL	28,711					

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

By running the eye horizontally across the page the amount per £. of the parochial, burghal, and county rates, respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh, or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are as a rule, levied on the gross value, the result of totalling would to that extent be misleading.

Occupiers in each Rating Area,—Parish, Burgh, and County in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 8¼	– 8¼	†(a)	†(a)	8·338	4·621	–	–	(a) *Helmsdale Special Water and Drainage District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
2	1 1¼	1 1¼	–	–	8·338	4·621	–	–	
3	– 8$\frac{11}{16}$	– 8$\frac{11}{16}$	–	–	8·338	4·621	–	–	
4	– 11¼	– 11¼	–	–	8·338	4·621	–	–	
5	1 11	1 11	–	–	8·333	4·621	–	–	
6	– 6	– 6	‡	‡	5·915	3·652	–	–	
7	– 7½	– 7½	·500	·500	6·165	3·902	–	–	
8	– 9½	– 9½	–	–	–	–	– 4½	2 5½	
9	– 8½	– 8½	–	–	6·165	3·902	–	–	
10	– 6½	– 6½	–	–	5·915	3·652	–	–	
11	– 11½	– 11½	(b)	(b)	6·165	3·902	–	–	(b) *Drummore Special Water District.*—Assessment of 5·5*d.* on owners and 5·5*d.* on occupiers.
12	– 10¼	– 10¼	–	–	5·915	3·652	–	–	
13	– 10	– 10	–	–	6·165	3·902	–	–	
14	– 11	– 11	–	–	–	–	– 4½	2 5½	
15	– 7$\frac{5}{16}$	– 7$\frac{5}{16}$	–	–	6·165	3·902	–	–	
16	– 6½	– 6½	–	–	6·165	3·902	–	–	
17	– 9	– 9	(c)	(c)	5·915	3·652	–	–	(c) *Portwilliam Special Water District.*—Assessment of 4·5*d.* on owners and 4·5*d.* on occupiers.
18	– 7¾	– 7¾	–	–	5·915	3·652	–	–	
19	– 7¾	– 7¾	–	–	5·915	3·652	–	1 6½	
20	1 1⅜	1 1⅜	–	–	6·165	3·902	–	–	
21	– 6	– 6	–	–	5·915	3·652	–	–	
22	– 9½	– 9½	–	–	6·165	3·902	–	–	
23	1 2	1 2	–	–	–	–	– 4½	2 5½	
24	– 9¼	– 9¼	–	–	5·915	3·652	–	–	
25	– 9¼	– 9¼	–	–	–	–	– 9¼	1 1¼	
26	– 11$\frac{5}{16}$	– 11$\frac{5}{16}$	–	–	5·915	3·652	–	–	
27	11$\frac{5}{16}$	– 11$\frac{5}{16}$	–	–	–	–	– 2½	– 2½	
28	2 9	2 9	–½	–½	7·500	2·750	–	–	
29	3 9⅜	3 9⅜	–½	–½	15·000	5·750	–	–	
30	2 7⅛	2 7⅛	–½	–½	10·500	5·750	–	–	
31	3 9⅛	3 9⅛	–½	–½	6·000	1·250	–	–	
32	1 7	1 7	2½	2½	6·750	2·000	–	–	
33	1 7	1 7	–	–	6·750	2·000	– 3	2 4	
34	4 5⅛	4 5⅛	–½	–½	8·000	3·250	–	–	
35	3 6⅜	3 6⅜	–½	–½	14·250	3·000	–	–	
36	3 6	3 6	–½	–½	15·500	6·000	–	–	
37	3 5	3 5	–½	–½	9·250	4·500	–	–	
38	2 7⅛	2 7⅛	–½	–½	6·750	1·250	–	–	
39	5 –	5 –	–½	–½	14·750	4·000	–	–	
40	3 10⅜	3 10⅜	–½	–½	12·500	3·000	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote † to page 55.
‡ Public Health Expenditure in Wigtownshire in 1892–93, chiefly defrayed out of balances brought forward and Exchequer Grant Appropriations.

APPENDIX

Rates per £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
	s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
ABERDEEN.						
1. Aberdeen	(*c*)	(*c*)	(*c*)	2 -	1 1	- 11½
2. Aberdour	*	*	*	1 11	- 8	- 10
3. Aboyne	- 10	- 8½	- 10	1 -	- 7	- 8
4. Alford	- 10	- 6	- 6	1 -	1 -	- 9
5. Auchindoir	(*c*)	(*c*)	(*c*)	1 ½	1 7	2 2
6. Auchterless	1 -	- 8	1 -	- 8½	- 8	- 9
7. Belhelvie	1 2	- 9	- 9	- 9	- 9	- 8½
8. Birse	1 4	1 2	1 4	1 4	- 7	- 7
9. Bourtie	*	*	*	*	*	*
10. Cairney	1 3½	- 10	1 1	1 -	1 1½	1 1½
11. Chapel-of-Garioch	1 2	- 8	- 10	- 11	- 7	- 8
12. Clatt	2 -	- 6	- 10	- 10	- 9	- 5
13. Cluny	1 5½	- 9½	- 11½	- 10	- 11	- 10
14. Coull	1 4½	- 6	1 2½	1 2	- 9	- 9
15. Crathie and Braemar	1 5	- 10¾	- 10¾	- 8	- 9	- 5
16. Crimond	- 8⅔	- 7	- 8	- 4½	- 9	- 8
17. Cruden	1 5	- 6	1 4	1 -	- 10½	1 -
18. Culsamond	1 2	- 4	- 10	1 -	1 -	- 10
19. Daviot	*	*	*	*	*	*
20. Deer, New	*	*	*	- 10	- 7	- 5
21. Deer, Old	1 11	1 2	1 8	1 6	1 3	1 1
22. Drumblade	- 7⅚	- 5⅓	- 7⅚	- 8	- 5	- 4
23. Drumoak	*	*	*	- 8	- 8	- 6
24. Dyce	- 8	- 8	- 8	- 8	- 10	- 7½
25. Echt	*	*	*	1 -	- 9	- 6

(*c*) Classified Parish ; rate not stated in return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in return from which figures were abstracted.

A, No. 2.

School Rates levied at different periods.

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	
									1. ABERDEEN.
...	...	...	...	- 2	- 7	- 9	- 7	...	1. Aberdeen.
...	...	...	...	- 5	- 9	1 -	- 7	...	2. Aberdour.
...	- 2	...	- 2	- 4	- 6¼	- 6½	- 2½	...	3. Aboyne.
...	- 1	- 3	...	- 6	1 -	- 7	- 1	...	4. Alford.
...	...	...	...	- 4½	- 9	- 7½	- 3	...	5. Auchindoir.
...	- 3	...	- 3	- 4	- 6	- 7	- 3	...	6 Auchterless.
...	- 5½	...	- ½	- 1	- 5	- 5	- 4	...	7. Belhelvie.
...	- 9	...	- 9	- 5	- 7	- 8	- 3	...	8. Birse.
...	...	...	...	- 3	- 5	- 3	...	...	9. Bourtie.
...	- 2	- ½	...	- 3½	- 7½	- 11	- 7½	...	10. Cairney.
...	- 6	...	- 2	- 3¼	- 7	- 9	- 5¾	...	11. Chapel of Garioch.
...	1 7	...	- 5	- 6	- 10	- 7	- 1	...	12. Clatt.
...	- 7½	...	- 1½	- 3	- 6	- 6	- 3	...	13. Cluny.
...	- 7½	...	- 5½	- 8	- 7	- 9½	- 1½	...	14. Coull.
...	1 -	...	- 5¾	- 4½	- 7	- 9	- 4½	...	15. Crathie and Braemar.
...	- ⅔	...	...	- 4	- 5½	- 5	- 1	...	16. Crimond.
...	- 5	...	- 4	- 3½	- 7½	- 9	- 5½	...	17. Cruden.
...	- 4	...	...	- 6	- 5	- 6	...	...	18. Culsamond.
...	...	...	...	- 3½	- 6	- 4½	- 1	...	19. Daviot.
...	...	...	...	- 9	- 10½	- 9½	- ½	...	20. Deer, New.
...	- 10	...	- 7	- 5	- 7	- 8	- 3	...	21. Deer, Old
...	- 3⅚	...	- 3⅚	- 4	- 3½	- 4½	- ½	...	22. Drumblade.
...	...	...	...	- 4	- 6	- 7½	- 3½	...	23. Drumoak.
...	- ½	...	- ½	- 5	- 5	1 10	1 5	...	24. Dyce.
...	...	...	...	- 4	- 8	- 8	- 4	...	25. Echt.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—RATES in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
ABERDEEN—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
26. Ellon	(c)	(c)	(c)	1 2½	- 9½	- 8
27. Fintray	1 2	- 4	- 9	- 8	- 10	- 4
28. Forgue	1 7½	1 2	1 7½	1 6	1 0½	1 1
29. Foveran	1 3	1 ½	1 3	1 3	- 8	- 9
30. Fraserburgh	2 6	1 -	2 2	1 3	- 9½	- 9
31. Fyvie	1 4	1 -	1 3	2 4	- 10½	- 8
32. Gartly	1 5	- 5	1 4	1 4½	- 11	1 2
33. Glass	2 -	- 10	1 2	1 8	1 2	- 10
34. Glenbucket	3 -	1 -	1 9	1 6	1 3	- 5
35. Glenmuick	2 -	1 -	1 7	1 8	- 5	- 6
36. Huntly	(c)	(c)	(c)	2 -	1 9½	1 5⅗
37. Insch	1 6	- 8	1 -	- 6	1 1	- 8
38. Inverurie	(c)	(c)	(c)	1 9	1 -	1 4
39. Keig	1 2	- 8	- 10	- 10	- 10	- 6
40. Keithhall and Kinkell	*	*	*	- 6	- 4	- 3
41. Kemnay	2 8	- 7	- 9	- 2	- 9	1 2
42. Kildrummy	...	*	*	*	*	*
43. Kincardine O'Neil	1 -	- 6	1 -	1 3	- 6	- 8
44. King-Edward	2 0	- 10	1 3	1 6	1 3	1 -
45. Kinnellar	*	*	*	- 8	- 8	1 -
46. Kinnethmont	1 2	- 9	1 2	1 4	1 1	- 11
47. Kintore	(c)	(c)	(c)	1 6	1 -	1 0½
48. Leochel-Cushnie	*	*	*	*	*	*
49. Leslie	1 -	- 11	- 11	1 2	1 -	1 -
50. Logie-Buchan	- 10	- 7	- 7	- 6	- 5	- 8
51. Logie-Coldstone	- 11	- 8	- 11	- 10	- 9	- 9
52. Longside	1 6¾	- 7	1 6½	1 6½	1 1	1 1
53. Lonmay	1 4	- 10	1 4	- 7⅓	- 8⅞	- 10
54. Lumphanan	- 9	- 6	- 7½	1 -	- 9	- 10
55. Machar, New	1 5½	- 9	1 2	1 -	- 9	- 5
56. Machar, Old	(c)	(c)	(c)	1 1	- 9	- 7

(c) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in return from which figures were abstracted.

School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES.					COUNTY AND PARISH.
				Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s d.*	*s. d.*	ABERDEEN—*contd.*
...	...	...	...	- 5¼	- 9½	- 7	- 1¾	...	26. Ellon.
...	- 10	...	- 5	- 3	- 8	- 10	- 7	...	27. Fintray.
...	- 6½	...	- 6½	- 3½	- 8	- 8¾	- 5¼	...	28. Forgue.
...	- 6	...	- 6	- 3¾	- 6	- 7	- 3¼	...	29. Foveran.
...	1 9	...	1 5	- 4	- 5	- 6½	- 2½	...	30. Fraserburgh.
...	- 8	...	- 7	- 8	- 7	- 7	...	- 1	31. Fyvie.
...	- 3	...	- 2	- 5½	- 7	- 9	- 3½	...	32. Gartly.
...	1 2	...	- 4	- 9	- 5	- 9	...	...	33. Glass.
...	2 7	...	1 4	1 0½	1 5½	2 4	1 3½	...	34. Glenbucket.
...	1 6	...	1 1	- 5½	- 3¾	- 8½	- 3	...	35. Glenmuick.
...	...	...	...	- 4½	- 4	- 6	- 1½	...	36. Huntly.
...	- 10	...	- 4	- 6½	- 8	- 5	...	- 1½	37. Insch.
...	...	...	...	- 8	- 6½	- 7	...	- 1	38. Inverurie.
...	- 8	...	- 4	- 5½	- 6	- 9	- 3½	...	39. Keig.
...	...	...	...	- 6	- 4	- 5	...	- 1	40. Keithhall and Kinkell.
...	1 6	- 5	...	- 8	- 11	- 4	...	- 4	41. Kemnay.
...	...	...	...	- 4	- 10	1 -	- 8	...	42. Kildrummy.
...	- 4	...	- 4	- 5	- 8	- 8	- 3	...	43. Kincardine O'Neil.
...	1 -	...	- 3	- 5½	- 9	- 10½	- 5	...	44. King-Edward.
...	...	...	...	- 4	- 4	- 6	- 2	...	45. Kinnellar.
...	- 3	...	- 3	- 4	- 7½	- 7	- 3	...	46. Kinnethmont.
...	...	...	...	- 7½	- 8½	- 6½	...	- 1	47. Kintore.
...	...	...	...	- 4	- 10	2 -	1 8	...	48. Leochel-Cushnie.
...	...	- 1	...	- 6	- 6	- 9	- 3	...	49. Leslie.
...	- 2	- 1	...	- 4	- 8	- 10	- 6	...	50. Logie-Buchan.
...	- 2	...	- 2	- 5	- 4	- 7	- 2	...	51. Logie-Coldstone.
...	- 5¾	...	- 5½	- 3	- 8	- 6	- 3	...	52. Longside.
...	- 6	...	- 6	- 4	- 8⅞	- 11	- 7	...	53. Lonmay.
- 1	...	- 2½	...	- 4	- 11	- 10	- 6	...	54. Lumphanan.
...	1 0½	...	- 9	- 3	- 7	- 8	- 5	...	55. Machar, New.
...	...	...	...	- 2	- 4¾	- 8	- 6	...	56. Machar, Old

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1875; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			186 .	1874.	1885.	1893.
ABERDEEN—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
57. Meldrum . .	1 -	- 10	- 10	1 -	1 -	- 10
58. Methlic . .	1 4	- 9	1 3½	1 0½	7¾	- 5
59. Midmar . .	1 1	- 8	- 10	- 10	- 8	- 5
60. Monquhitter . .	2 4	1 2	1 6	1	- 10	- 11
61. Monymusk . .	1 -	- 10	- 10	- 10	- 10	- 7
62. Newhills . .	(*c*)	(*c*)	(*c*)	1 2½	- 11½	1 0¼
63. Oyne . . .	1 2	- 6	1 -	1 2	1 -	- 9½
64. Petercultter . .	- 8¾	- 6¼	- 6¼	- 9	- 6	- 7
65. Peterhead . .	†	†	†	1 9	1 4	1 4
66. Pitsligo . .	2 -	- 10	1 6	1 6	1 -	1 2
67. Premnay . .	1 -	- 7	- 11	1 -	1 -	1 2
68. Rathen . .	1 6	1 -	1 6	1 8	1 1½	- 11½
69. Rayne . . .	*	*	*	*	*	- 7
70. Rhynie . .	(*c*)	(*c*)	(*c*)	1 10	1 7	1 9
71. St Fergus . .	1 -	- 10	1 -	1 -	1 1	1 2
72. Skene . . .	1 6	- 8	- 8	1 6	- 10	- 9
73. Slains . . .	(*c*)	(*c*)	(*c*)	- 6	- 10	- 11
74. Strathdon . .	2 -	- 11	- 11	- 11½	- 8½	- 7
75. Strichen . .	2 -	1 4	1 8	1 6	- 10	- 10
76. Tarland . .	- 11½	- 9	- 11½	8	8	1
77. Tarves . . .	1 -	- 6	- 1	- 11⅓	- 11¼	- 10⅝
78. Tough . . .	- 10	- 8	- 8	- 10½	8	- 10
79. Towie . . .	1 -	- 8	- 8	- 5	- 8	- 9
80. Tullynessle . .	1 -	- 4	- 1	1 2	- 10	- 6
81. Turriff . . .	1 11	- 6	1 3	1 3	- 5½	- 7
82. Tyrie . . .	2 8	2 -	2 8	2 6	1 8	1 10
83. Udny . . .	1 2	- 6	- 11½	- 9	- 6½	- 8½
ARGYLL.						
1. Ardchattan & Muckairn	2 4	1 2	2 -	1 1	- 11	1 -
2. Ardnamurchan .	3 -	1 -	2 6	2 4⅜	2 8	2 6

(*c*) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in return from which figures were abstracted

School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	ABERDEEN—*contd.*
...	- 2	...	...	- 3	- 10	- 9	- 6	...	57. Meldrum.
...	- 11	...	- 10½	- 6	- 7	- 8	- 2	...	58. Methlic.
...	- 8	...	- 5	- 4½	- 7	- 6½	- 2	...	59. Midmar.
...	1 5	...	- 7	- 4	- 7	- 7	- 3	...	60. Monquhitter.
...	- 5	...	- 3	- 4	- 8	- 6	- 2	...	61. Monymusk.
...	...	...	...	- 4½	- 8¼	- 9	- 4½	...	62. Newhills.
...	- 4½	...	- 2½	- 4½	- 6	- 6½	- 2	...	63. Oyne.
...	- 1¾	- ¾	....	- 4	- 6	- 4	...	...	64. Peterculter.
...	...	...	...	- 4½	- 9	1 0¼	- 7¾	...	65. Peterhead.
...	- 10	...	- 4	- 6	- 3	- 9½	- 3½	...	66. Pitsligo.
- 2	...	- 3	...	- 7	- 11	1 -	- 5	...	67. Premnay.
...	- 6⅔	...	- 6⅔	- 6¾	- 8⅘	- 11 1/14	- 4 9/28	...	68. Rathen.
...	...	...	...	- 4½	- 8	- 7	- 2½	...	69. Rayne.
...	...	...	...	- 6⅛	- 9½	- 8½	- 2⅜	...	70. Rhynie.
- 2	...	- 2	....	- 3	- 9	- 7	- 4	...	71. St Fergus.
...	- 9	- 1	...	- 4	- 6	- 8¾	- 4¾	...	72. Skene.
...	...	...	...	- 3	- 5⅝	- 7½	- 4½	...	73. Slains.
...	1 5	...	- 4	- 6	- 6	- 8½	- 2½	...	74. Strathdon.
...	1 2	...	- 10	- 3½	- 3½	- 4	- ½	...	75. Strichen.
- ½	...	- ½	...	- 5	- 6	- 7	- 2	...	76. Tarland.
...	- 1⅕	...	- 1⅕	- 3½	- 5	- 4	- ½	...	77. Tarves.
...	...	- 2	....	- 4	- 7½	- 7½	- 3½	...	78. Tough.
...	- 3	- 1	...	- 6	- 8	- 6½	- ½	...	79. Towie.
...	- 6	...	- 6	- 4½	- 5½	- 7	- 2½	...	80. Tullynessle.
...	1 4	...	- 8	- 3	- 6	- 7½	- 4½	...	81. Turriff.
...	- 10	...	- 10	- 8⅜	- 6	- 5½	...	- 2⅞	82. Tyrie.
...	- 5½	...	- 3½	- 3	- 4½	- 5	- 2	...	83. Udny.
									ARGYLL.
...	1 4	...	1 -	- 9	- 7	- 7	...	- 2	1. Ardchattan & Muckairn.
...	- 6	...	...	- 10	- 10	1 1	- 3	...	2. Ardnamurchan.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
Argyll—*contd.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
3. Campbeltown	(*c*)	(*c*)	(*c*)	1 2	- 10	1 1½
4. Coll	3 4	2 -	2 -	- 5½	1 4	1 9
5. Colonsay and Oronsay	*	*	*	*	*	*
6. Craignish	3 2	1 -	2 6	1 4	1 -	1 3½
7. Dunoon and Kilmun	(*c*)	(*c*)	(*c*)	- 6	- 4½	- 5
8. Gigha	1 7	- 4	1 7	1 4	1 1	1 2
9. Glassary	4 -	1 8	2 8	2 8	2 4	1 4
10. Glenorchy and Inishail	1 4	- 8	1 -	1 -	- 8	- 10
11. Inveraray	2 -	1 4	2 -	2 -	1 6	2 -
12. Inverchaolain	*	*	*	*	*	*
13. Jura	*	*	*	*	*	*
14. Kilarrow	3 6	1 8	2 8	1 7	- 10	1 2
15. Kilbrandon	2 9½	1 8⅔	2 2⅔	1 9½	2 7	4 1
16. Kilcalmonell	2 4	- 11	1 6	1 4	1 -	1 5
17. Kilchoman	3 6	1 8	2 8	1 6	- 10	1 5
18. Kilchrennan and Dalavich	4 -	- 11	1 8	1 10	1 4	1 5⅓
19. Kildalton	3 6	1 8	2 8	1 4	1 2	1 4
20. Kilfinan	1 1	- 8	1 -	- 9	- 10	1 2
21. Kilfinichen	6 6	1 -	3 3	4 6	1 6	2 8
22. Killean and Kilchenzie	1 6	- 11	1 6	- 11	- 6½	- 7
23. Kilmartin	1 4	1 -	1 4	1 1	1 1	1 -
24. Kilmodan	*	*	*	*	*	*
25. Kilmore and Kilbride	(*c*)	(*c*)	(*c*)	1 4	- 6¼	- 6
26. Kilninian and Kilmore	2 6	1 -	2 6	1 9	1 4	1 10
27. Kilninver and Kilmelfort	1 9½	1 1	1 8	1 4	1 3½	1 1
28. Knapdale, North	4 -	1 4	3 10	4 -	3 -	2 4
29. Knapdale, South	2 -	1 -	1 8	1 6	1 2	1 -
30. Lismore and Appin	2 -	- 5½	1 6	1 6	1 2	1 4
31. Lochgoilhead	1 3	- 7	- 11½	1 0½	- 8	- 10
32. Morven	2 4	1 7	1 11	1 8	1 8	1 10
33. Saddell and Skipness	3 -	1 6	3 0	1 2	- 8	- 5

(*c*) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in return from which figures were abstracted.

School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	ARGYLL—*contd.*
...	...	...	...	- 2	- 3½	- 5⅛	- 3⅛	...	3. Campbeltown.
...	1 7	...	- 3	- 2	- 6	1 2	1 -	...	4. Coll.
...	...	...	...	- 5	- 4	- 6½	- 1½	...	5. Colonsay and Oronsay.
...	1 10½	...	1 2½	- 2	- 5	- 5½	- 3½	...	6. Craignish.
...	...	...	...	- 3	- 7	- 7½	- 4½	...	7. Dunoon and Kilmun.
...	- 5	...	- 5	- 8	- 11	- 10	- 2	...	8. Gigha.
...	2 8	...	1 4	1 -	1 1	1 2½	- 2½	...	9. Glassary.
...	- 6	...	- 2	- 9	- 5	- 7	...	- 2	10. Glenorchy and Inishail.
...	...	...	...	- 8	- 8	1 2	- 6	...	11. Inveraray.
...	...	...	...	- 6	- 6	- 6	...	...	12. Inverchaolain.
...	...	...	...	- 4	- 8	- 7	- 3	...	13. Jura.
...	2 4	...	1 6	- 1	- 7	- 7	- 6	...	14. Kilarrow.
1 3½	...	1 10⅗	...	- 9	2 1	1 9½	1 0½	...	15. Kilbrandon.
...	- 11	...	- 1	- 9	- 6	1 -	- 3	...	16. Kilcalmonell.
...	2 1	...	1 3	...	- 8	- 10	- 10	...	17. Kilchoman.
...	2 6⅘	...	- 2⅘	- 10	- 7⅓	- 11	- 1	...	18. Kilchrennan and Dalavich.
...	2 2	...	1 4	- 3	- 9	- 8	- 5	...	19. Kildalton.
- 1	...	- 2	...	- 9	- 5	- 5	...	- 4	20. Kilfinan.
...	3 10	...	- 7	- 6	1 6	1 -	- 6	...	21. Kilfinichen.
...	- 11	...	- 11	- 9	- 6	- 6	...	- 3	22. Killean and Kilchenzie.
...	- 4	...	- 4	- 11	- 5	- 6	...	- 5	23. Kilmartin.
...	...	...	...	- 9	- 10	- 8	...	- 1	24. Kilmodan.
...	...	...	...	- 3	- 4¼	- 6¾	- 3¾	...	25. Kilmore and Kilbride.
...	- 8	...	- 8	- 9	- 9	- 9	...	...	26. Kilninian and Kilmore.
...	- 8½	...	- 7	- 9	- 11	- 8½	...	- ½	27. Kilninver and Kilmelfort.
...	1 8	...	1 6	1 -	1 10	1 10	- 10	...	28. Knapdale, North.
...	1 -	...	- 8	- 11	1 4	- 7	...	- 4	29. Knapdale, South.
...	- 8	...	- 2	- 5	- 10	- 7	- 2	...	30. Lismore and Appin.
...	- 5	...	- 1½	- 3	- 6	- 9	- 6	...	31. Lochgoilhead.
...	- 6	...	- 1	- 9	- 10	1 -	- 3	...	32. Morven.
...	2 7	...	2 7	- 3	- 9	1 -	- 9	...	33. Saddell and Skipness.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
ARGYLL—*continued.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
34. Southend	- 10	- 5	- 8	- 7	- 4	- 5
35. Strachur	1 8	- 8½	- 8½	- 6	- 8	- 6
36. Stralachlan	*	*	*	*	- 10¼	1 4
37. Torosay	2 5	1 4	1 10½	2 1	1 5	1 2
38. Tyree	4 6	2 8	4 -	3 6	2 6	3 4
AYR.						
1. Ardrossan	(c)	(c)	(c)	1 4	- 8	- 7½
2. Auchinleck	*	*	*	*	- 8	- 9¼
3. Ayr	(c)	(c)	(c)	1 2	- 8	- 5
4. Ballantrae	1 3	- 5	- 10	- 10	- 8	- 10
5. Barr	- 5½	- 5½	- 5½	- 5	- 4½	- 4
6. Beith	(c)	(c)	(c)	1 0⅛	- 9	- 6¾
7. Colmonell	1 -	- 8	- 8	- 7	- 4	9
8. Coylton	1 -	- 7	- 8	- 8	- 6	- 8
9. Craigie	*	*	*	*	*	*
10. Cumnock, New	(c)	(c)	(c)	- 5	- 5¼	- 5
11. Cumnock, Old	(c)	(c)	(c)	- 11⅛	- 6½	- 8
12. Dailly	1 4	1 1	1 1	- 7	- 8	- 7
13. Dalmellington	- 9	- 6	- 9	- 8	- 10	- 11
14. Dalry	(c)	(c)	(c)	1 0½	1 2	- 10¾
15. Dalrymple	- 7	- 4	- 4	- 3	- 4½	- 5½
16. Dreghorn	- 8	- 3	- 6	- 8	- 4½	- 10
17. Dundonald	1 2	- 9	- 10	1 -	- 10	- 10
18. Dunlop	(c)	(c)	(c)	- 3	- 2½	- 3¼
19. Fenwick	- 8½	- 6	- 7	- 6	- 6	- 3
20. Galston	*	*	*	- 9	- 10	- 9
21. Girvan	(c)	(c)	(c)	1 8	1 8	1 4½
22. Irvine	(c)	(c)	(c)	1 -	1 6	1 2
23. Kilbirnie	(c)	(c)	(c)	1 0½	1 0½	- 10½
24. Kilbride, West	(c)	(c)	(c)	- 9	- 4	- 4

(c) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in return from which figures were abstracted.

School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	ARGYLL—*contd.*
...	- 5	...	- 3	- 3	- 5	- 5	- 2	...	34. Southend.
...	1 2	...	- 2½	...	- 6	- 10	- 10	...	35. Strachur.
...	...	...	...	...	- 6	- 10	- 10	...	36. Stralachlan.
...	1 3	...	- 8½	- 6½	- 4½	- 6	...	- ½	37. Torosay.
...	1 2	...	- 8	- 9	1 3	1 2	- 5	...	38. Tyree.
									AYR.
...	...	...	...	- 4	- 6	- 4½	- ½	...	1. Ardrossan.
...	...	...	...	- 1½	- 2¼	- 7⅕	- 5 7/10	...	2. Auchinleck.
...	...	...	...	- 2	- 6	- 4	- 2	...	3. Ayr.
...	- 5	...	...	- 3	- 7	- 8	- 5	...	4. Ballantrae.
...	- 1½	...	- 1½	- 2½	- 5	- 5½	- 3	...	5. Barr.
...	...	...	...	- 4 2/15	- 5	- 5½	- 1 11/30	...	6. Beith.
...	- 3	- 1	...	- 4	- 6½	- 5½	- 1½	...	7. Colmonell.
...	- 4	...	...	- 2	- 3	- 8	- 6	...	8. Coylton.
...	...	...	...	- 3	- 3½	- 3½	- ½	...	9. Craigie.
...	...	...	...	- 1½	- 5¾	- 5½	- 4	...	10. Cumnock, New.
...	...	...	...	- 2⅘	- 7½	- 9	- 6⅕	...	11. Cumnock, Old.
...	- 9	...	- 6	- 2½	- 5½	- 6	- 3½	...	12. Dailly.
- 2	...	- 2	...	- 6	- 4½	- 6½	- ½	...	13. Dalmellington.
...	...	...	...	- 2½	- 5⅘	- 5½	- 3	...	14. Dalry.
...	- 1½	- 1½	...	- 2	- 2½	- 4½	- 2½	...	15. Dalrymple.
- 2	...	- 4	...	- 3½	- 6	- 6	- 2½	...	16. Dreghorn.
...	- 4	...	...	- 3	- 11	- 4	- 1	...	17. Dundonald
...	...	...	...	- 2½	- 2¼	- 6	- 3½	...	18. Dunlop.
...	- 5½	...	- 4	- 3	- 4	- 4	- 1	...	19. Fenwick.
...	...	...	...	- 2	- 4	- 5	- 3	...	20. Galston.
...	...	...	...	- 3	1 4½	- 6½	- 3½	...	21. Girvan.
...	...	...	...	- 1½	- 5	- 4½	- 3	...	22. Irvine.
...	...	...	...	- 4 1 6/21	- 3⅛	- 4½	...	- 11/42	23. Kilbirnie.
...	...	...	...	- 2¼	- 2½	- 3½	- 1¼	...	24. Kilbride, West.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX, A No. 2.—RATES in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
AYR—*contd.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
25. Kilmarnock	(*c*)	(*c*)	(*c*)	1 8	1 1	1 1
26. Kilmaurs	- 10	- 6	- 8	- 7	- 7½	- 8¼
27. Kilwinning	(*c*)	(*c*)	(*c*)	- 8	- 10½	- 9
28. Kirkmichael	*	*	*	*	- 6½	- 6
29. Kirkoswald	- 8	- 4	- 7	- 6	- 4	- 6
30. Largs	(*c*)	(*c*)	(*c*)	- 10	- 6	- 6
31. Loudoun	2 2	1 -	1 1½	1 -	- 10	- 8
32. Mauchline	*	*	*	*	*	- 8
33. Maybole	(*c*)	(*c*)	(*c*)	1 0¼	- 11¾	1 1½
34. Monkton	2 -	1 -	1 10	1 1	- 7	- 6
35. Muirkirk	(*c*)	(*c*)	(*c*)	1 -	- 8½	- 7
36. Newton-upon-Ayr	3 -	2 -	3 -	1 8	1 2	1 -
37. Ochiltree	(*c*)	(*c*)	(*c*)	- 4	- 3	- 3½
38. Riccarton	1 3	- 7	- 8	- 6	- 9	- 10
39. St Quivox	3 6	1 1½	3 6	2 4	2 -	1 6
40. Sorn	(*c*)	(*c*)	(*c*)	1 3	- 9⅜	- 7
41. Stair	- 6	- 4	- 6	- 4	- 3	- 2
42. Stevenston	(*c*)	(*c*)	(*c*)	1 6	1 4	1 3
43. Stewarton	(*c*)	(*c*)	(*c*)	- 10	- 5½	- 7¾
44. Straiton	*	*	*	*	- 6	- 5
45. Symington	- 10	- 6	- 6	2 -	1 7½	- 5
46. Tarbolton	- 9½	- 8	- 9	- 6	- 6	- 5
BANFF.						
1. Aberlour	2 5	1 1½	1 6	1 7½	1 3	1 -
2. Alvah	- 11½	- 8	- 11	- 7	- 9	- 7½
3. Banff	2 4	1 2	2 1	2 6	2 4	1 8½
4. Boharm	2 10⅝	- 10 1/12	1 9½	2 0⅝	1 1	1 2
5. Botriphnie	1 2	- 9	- 11	- 9	- 7	- 8
6. Boyndie	1 6	- 10	1 6	1 4	- 10	- 10
7. Cabrach	1 6	- 9	1 6	2 -	1 8	1 1

(*c*) Classified Parish; rate not stated in return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in return from which figures were abstracted.

School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	AYR—*contd.*
...	...	...	...	- 3	- 7	- 7	- 4	...	25. Kilmarnock.
...	- 1¾	- ¼	...	- 2½	- 4¾	- 6	- 3½	...	26. Kilmaurs.
...	...	...	...	- 2	- 6 3/10	- 8	- 6	...	27. Kilwinning.
...	...	...	...	- 1½	- 6¼	- 6	- 4½	...	28. Kirkmichael.
...	- 2	...	- 1	- 3	- 6	- 6	- 3	...	29. Kirkoswald
...	...	...	...	- 2½	- 5	- 5	- 2½	...	30. Largs.
...	1 6	...	- 5½	- 2	- 4	- 5½	- 3½	...	31. Loudoun.
...	...	...	...	- 2	- 3	- 6	- 4	...	32. Mauchline.
...	...	...	...	- 3	- 5	- 6	- 3	...	33. Maybole.
...	1 6	...	1 4	- 3	- 6	- 4½	- 1½	...	34. Monkton.
...	...	...	...	- 2 7/60	- 6	1 5	1 2 43/60	...	35. Muirkirk.
...	2 -	...	2 -	- 2	- 6	- 6	- 4	...	36. Newton-upon-Ayr.
...	...	...	...	- 3	- 3½	- 4	- 1	...	37. Ochiltree.
...	- 5	- 2	...	- 2	- 4	- 4¾	- 2¾	...	38. Riccarton.
...	2 -	...	2 -	- 2	- 6	- 5	- 3	...	39. St. Quivox.
...	...	...	...	- 2	- 3¼	- 4	- 2	...	40. Sorn.
...	- 4	...	- 4	- 3	- 6	- 2	...	- 1	41. Stair.
...	...	...	...	- 3	- 6	- 8	- 5	...	42. Stevenston.
...	...	...	...	- 3½	- 7	- 5¾	- 2¼	...	43. Stewarton.
...	...	...	...	- 2	- 6½	- 6	- 4	...	44. Straiton.
...	- 5	...	- 1	- 6	- 10½	- 8	- 2	...	45. Symington.
...	- 4½	...	- 4	- 2	- 3	- 4½	- 2½	...	46. Tarbolton.
									BANFF.
...	1 5	...	- 6	- 11	- 7	- 6	...	- 5	1. Aberlour.
...	4 -	...	- 3½	- 3½	- 4½	- 7½	- 4	...	2. Alvah.
...	- 7½	...	- 4½	- 4	- 8	- 7	- 3	...	3. Banff.
...	1 8 5/6	...	- 7½	- 8½	- 10	- 10	- 1 5/6	...	4. Boharm.
...	- 6	...	- 3	- 4	- 8	- 7	- 3	...	5. Botriphnie.
...	- 8	...	- 8	- 6	- 10	- 10	- 4	...	6. Boyndie.
...	- 5	...	5	- 4	- 10	1 3	- 11	...	7. Cabrach.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—RATES in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
BANFF—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
8. Cullen	(c)	(c)	(c)	2 5	1 7	2 1
9. Deskford	2 8	1 2	1 2	- 8	- 8	- 10
10. Fordyce and Portsoy	1 9	- 11	1 6	1 10	1 6	1 1
11. Forglen	1 8	- 6	- 10	1 1	1 1	- 8½
12. Gamrie and Macduff	2 -	1 -	2 -	2 -	1 9	1 3
13. Grange	1 6	1 -	1 3	1 8	1 -	1 2
14. Inveravon	2 8	1 10	2 4	2 6	1 7	1 8
15. Inverkeithny	- 9	- 6	- 8	- 7	- 10½	- 10
16. Keith	(c)	(c)	(c)	1 8	1 6	1 3
17. Kirkmichael	(c)	(c)	(c)	2 4	1 6	1 2
18. Marnoch	2 6	1 4	2 6	2 10	2 4	2 2½
19. Mortlach	(c)	(c)	(c)	2 -	- 9	1 3
20. Ordiquhill	1 5	- 8	1 1	1 1½	- 10	1 3
21. Rathven	(c)	(c)	(c)	2 7	1 7	1 8
22. Rothiemay	2 6	1 -	2 2	2 4	1 8	1 4
BERWICK.						
1. Abbey St Bathans	1 -	- 2	- 6	1 -	- 7	- 3
2. Ayton	1 3⅓	- 7½	- 11	1 -	- 6	- 7
3. Bunkle and Preston	†	†	†	- 2¼	- 1½	- 2
4. Channelkirk	- 10	- 6	- 6	- 3½	- 7	- 3
5. Chirnside	1 -	- 8	- 10	1 9	- 6	- 7
6. Cockburnspath	- 7½	- 4	- 7½	- 6	- 6	- 6
7. Coldingham	- 11	- 8	- 8	- 8½	- 6½	- 6
8. Coldstream	- 10	- 6	- 9	1 3	- 9	- 8
9. Cranshaws	*	*	*	*	*	*
10. Duns	1 5	- 11½	1 5	1 3	- 9	- 9
11. Earlstoun	1 4	- 10	1 -	- 9	- 5¼	- 6
12. Eccles	†	†	†	- 6⅔	- 3⅜	- 3⅜
13. Edrom	- 8	- 5	- 7	- 6	- 4	- 5
14. Eyemouth	4 -	1 7	2 -	2 -	1 2	1 5

(c) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in return from which figures were abstracted.

School Rates levied at different periods—*continued.*

SCHOOL RATES.									
Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	BANFF—*contd.*
...	...	...	...	- 3¼	- 11¾	1 1	- 9¾	...	8. Cullen.
...	1 10	...	- 4	- 6	- 8	1 -	- 6	...	9. Deskford.
...	- 8	...	- 5	- 4	- 10	1 -	- 8	...	10. Fordyce and Portsoy.
...	- 11½	...	- 1½	- 5	- 11	- 9½	- 4½	...	11. Forglen.
...	- 9	...	- 9	- 9	- 6	- 8	...	- 1	12. Gamrie and Macduff.
...	- 4	...	- 1	- 4	- 11	- 8	- 4	...	13. Grange.
...	1 -	...	- 8	...	- 8½	1 -	1 -	...	14. Inveravon.
- 1	...	- 2	...	- 3⅓	- 9½	- 10	- 6⅔	...	15. Inverkeithny.
...	...	...	...	- 7	- 7	- 6	...	- 1	16. Keith.
...	...	...	...	...	- 6	- 8	- 8	...	17. Kirkmichael.
...	- 3½	...	- 3½	- 3½	- 9½	- 9	- 5½	...	18. Marnoch.
...	...	...	...	- 6	- 7½	- 11	- 5	...	19. Mortlach.
...	- 2	- 2	...	1 2	- 6½	- 8½	...	- 5½	20. Ordiquhill.
...	...	...	...	- 3⅜	- 10½	- 10	- 6⅓	...	21. Rathven.
...	1 2	...	- 10	- 8	- 11	- 9	- 1	...	22. Rothiemay.
									BERWICK.
...	- 9	...	- 3	1 4	- 7	- 9	...	- 7	1. Abbey St Bathans.
...	- 8⅓	...	- 4	- 4	- 7	- 7	- 3	...	2. Ayton.
...	...	...	...	- 3	- 2½	- 4½	- 1½	...	3. Bunkle and Preston.
...	- 7	...	- 3	- 4½	- 5	- 5	- ½	...	4. Channelkirk.
...	- 5	...	- 3	- 4	- 2½	- 4	...	...	5. Chirnside.
...	- 1½	...	- 1½	- 2	- 3	- 6¾	- 4¾	...	6. Cockburnspath.
...	- 5	...	- 2	- 1	- 5	- 7½	- 6½	...	7. Coldingham.
...	- 2	...	- 1	- 3	- 5½	- 6	- 3	...	8. Coldstream
...	...	...	...	- 7½	- 8	- 9	- 1½	...	9. Cranshaws.
...	- 8	...	- 8	- 3½	- 6	- 7	- 3½	...	10. Duns.
...	- 10	...	- 6	- 4	- 5	- 5	- 1	...	11. Earlstoun
...	...	...	...	- 1½	- 2½	- 4	- 2½	...	12. Eccles.
...	- 3	...	- 2	- 2	- 3	- 5	- 3	...	13. Edrom.
...	2 7	...	- 7	- 7	- 6	- 4½	...	- 2½	14. Eyemouth.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1875; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—RATES in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
BERWICK—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
15. Fogo	- 5	- 2½	- 3½	- 5	- 3	- 3
16. Foulden	- 6½	- 3	- 3½	- 4½	- 3	- 3
17. Gordon	1 -	- 10	- 10	- 9	- 11⅛	- 8
18. Greenlaw	†	†	†	1 5	- 8	- 7
19. Hume	†	†	†	- 4	- 4	- 8
20. Hutton	1 -	- 9	- 9½	- 8	- 7	- 8
21. Ladykirk	- 9	- 5	- 7	- 10½	- 6	- 4
22. Langton	†	†	†	- 6	- 5	- 2
23. Lauder	1 2	- 6	- 6	- 9	- 8	- 10
24. Legerwood	- 5	- 3	- 4	- 2	- 4	- 4
25. Longformacus	- 5¼	- 3	- 3¾	- 6	- 4	- 6½
26. Mertoun	- 5½	- 2	- 2½	- 3⅜	- 6⅜	- 3
27. Mordington	- 8	- 5	- 6	- 7	- 4	- 2
28. Nenthorn	- 4	- 1	- 2½	- 4	- 2½	- 3½
29. Polwarth	1 1	- 6½	- 8	- 7	- 5	- 3
30. Swinton	- 11½	- 7½	- 10	- 10	- 6	- 6
31. Westruther	†	†	†	- 6	- 3½	- 2
32. Whitsome	- 8	- 5	- 8	- 4½	- 6	- 7
BUTE.						
1. Cumbraes	- 9	- 4	- 4	- 4	- 4	- 2½
2. Kilbride (Arran)	3 -	2 -	2 4	1 8	1 -	- 9
3. Kilmory	2 6	1 2	1 10	2 -	1 6	1 -
4. Kingarth	3 6	- 7	- 7	- 6	- 4	- 4
5. North Bute	1 -	- 8	- 8	- 7	- 4½	- 3½
6. Rothesay	(*c*)	(*c*)	(*c*)	1 2	- 9	- 8
CAITHNESS.						
1. Bower	*	*	*	*	*	*
2. Canisbay	2 6	1 -	2 -	2 5	2 2	1 8
3. Dunnet	1 5	1 2	1 11	1 8	1 3	1 10

(*c*) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in return from which figures were abstracted.

School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	BERWICK—*contd.*
...	- 2	...	- ½	- 2½	- 3	- 7½	- 5	...	15. Fogo.
...	- 3½	...	- ½	- 4½	- 3¼	- 6	- 1½	...	16. Foulden.
...	- 4	...	- 2	- 4	- 6	- 3½	...	- ½	17. Gordon.
...	...	...	...	- 3	- 4	- 5	- 2	...	18. Greenlaw.
...	...	...	...	- 3	- 3½	- 6	- 3	...	19. Hume.
...	- 4	...	- 1½	- 2	- 2½	- 6	4	...	20. Hutton.
...	- 5	...	- 3	- 7	- 5	- 6	...	- 1	21. Ladykirk.
...	...	...	...	- 4	- 6½	- 6½	- 2½	...	22. Langton.
...	- 4	- 4	...	- 4	- 4	- 7	- 3	...	23. Lauder.
...	- 1	...	...	- 3¼	- 3½	- 2	...	- 1¼	24. Legerwood.
- 1¼	...	- 2¾	...	- 3½	- 6	- 4½	- 1	...	25. Longformacus.
...	- 2½	- ½	...	- 5	- 3	- 2½	...	- 2½	26. Mertoun.
...	- 6	...	- 4	- 6	- 6	- 7½	- 1½	...	27. Mordington.
...	- ½	- 1	...	- 3	- 5	- 5¼	- 2¼	...	28. Nenthorn.
...	- 10	...	- 5	- 6⅔	- 5	- 6½	...	- ⅙	29. Polwarth.
...	- 5½	...	- 4	- 7	- 3	- 7	...	...	30. Swinton.
...	...	...	...	- 4	- 3½	- 4	...	...	31. Westruther.
...	- 1	...	- 1	- 2 7/10	- 6	- 9	- 6 3/10	...	32. Whitsome.
									BUTE.
...	- 6½	...	- 1½	- 3	- 8	- 2½	...	- ½	1. Cumbraes.
...	2 3	...	1 7	- 6	- 9	- 7	- 1	...	2. Kilbride (Arran).
...	1 6	...	- 10	- 6	- 11	- 6½	- ½	...	3. Kilmory.
...	3 2	...	- 3	- 6	- 6½	- 9	- 3	...	4. Kingarth.
...	- 8½	...	- 4½	- 3½	- 5	- 5	- 1½	...	5. North Bute.
...	...	...	...	- 3½	- 5	- 5	- 1½	...	6. Rothesay.
									CAITHNESS.
...	...	...	...	- 6	- 8	- 9	- 3	...	1. Bower.
...	- 10	...	- 4	- 6	1 4	1 8	1 2	...	2. Canisbay.
- 5	...	...	- 1	- 4	- 8	- 9	- 5	...	3. Dunnet.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
CAITHNESS—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
4. Halkirk	- 11⅓	1 2	1 4⅓	1 3	1 2	1 2
5. Latheron	4 4	1 4	4 -	3 5½	2 6	2 4
6. Olrig	1 11	- 11	1 2	1 3	- 11	1 5
7. Reay	3 -	1 5	1 5	1 6	1 -	1 6
8. Thurso	2 11	1 10	1 10½	2 3½	1 6	1 10
9. Watten	*	*	*	1 -	- 6	- 8
10. Wick	2 10	1 6½	2 8	2 6	2 4	2 2
CLACKMANNAN.						
1. Alloa	(*c*)	(*c*)	(*c*)	1 7	- 6	- 6
2. Alva	(*c*)	(*c*)	(*c*)	1 -	- 10	- 6
3. Clackmannan	(*c*)	(*c*)	(*c*)	1 1	- 10	- 6
4. Dollar	(*c*)	(*c*)	(*c*)	1 1	- 8	- 6
5. Tillicoultry	(*c*)	(*c*)	(*c*)	1 -	- 10	- 7
DUMBARTON.						
1. Arrochar	*	*	*	- 4	- 8	- 10
2. Bonhill	(*c*)	(*c*)	(*c*)	1 1	- 8	- 8
3. Cardross	(*c*)	(*c*)	(*c*)	1 -	- 5	- 10½
4. Cumbernauld	1 0½	- 6	1 0½	1 1	1 -	- 10
5. Dumbarton	(*c*)	(*c*)	(*c*)	1 -	- 7	- 9
6. Kilmaronock	- 7	- 4	- 6	- 3½	- 2	- 5
7. Kilpatrick, New	(*c*)	(*c*)	(*c*)	- 6	- 3	- 4
8. Kilpatrick, Old	(*c*)	(*c*)	(*c*)	- 10	- 8	- 7
9. Kirkintilloch,	(*c*)	(*c*)	(*c*)	1 2	- 8½	- 10
10. Luss	*	*	*	1 -	- 7	- 8
11. Roseneath	- 10	- 4	- 5	- 4½	- 5	- 4
12. Row	(*c*)	(*c*)	(*c*)	- 8	- 5½	- 4
DUMFRIES.						
1. Annan	1 8	1 4	1 7	1 4	1 2	1 5
2. Applegarth	*	*	*	- 3½	- 3	- 2

(*c*) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	CAITHNESS—*contd.*
- $2\frac{2}{3}$	...	...	- $2\frac{1}{3}$	- 6	- 8	- 8	- 2	...	4. Halkirk.
...	2 -	...	1 8	- 9	2 $2\frac{1}{2}$	1 4	- 7	...	5. Latheron.
...	- 6	- 3	...	- 4	- 11	- 7	- 3	...	6. Olrig.
...	1 6	- 1	...	- 6	- 9	- 7	- 1	...	7. Reay.
...	1 1	...	- $\frac{1}{2}$	- 4	- 6	- 8	- 4	...	8. Thurso.
...	...	...	...	- $6\frac{1}{6}$	- 10	- 6	...	- $\frac{1}{6}$	9. Watten.
...	- 8	...	- 6	- 6	1 $3\frac{1}{2}$	- $9\frac{1}{2}$	- $3\frac{1}{2}$	...	10. Wick.
									CLACKMANNAN.
...	...	...	...	- 4	- $3\frac{1}{2}$	- 7	- 3	...	1. Alloa.
...	...	...	...	- 5	- 6	- 9	- 4	...	2. Alva.
...	...	...	...	- 4	- 5	- $4\frac{1}{4}$	- $\frac{1}{4}$	...	3. Clackmannan.
...	...	...	...	- 1	...	- 6	- 5	...	4. Dollar.
...	...	...	...	- 6	- 4	- 5	...	- 1	5. Tillicoultry.
									DUMBARTON.
...	...	...	...	- 8	- 6	- 9	- 1	...	1. Arrochar.
...	...	...	...	- 4	- 6	- $7\frac{1}{2}$	- $3\frac{1}{2}$	...	2. Bonhill.
...	...	...	...	- $3\frac{1}{2}$	- $7\frac{1}{2}$	- $10\frac{3}{4}$	- $7\frac{1}{4}$	...	3. Cardross.
...	- $2\frac{1}{2}$	...	- $2\frac{1}{2}$	- $2\frac{3}{4}$	- $4\frac{1}{2}$	- 8	- $5\frac{1}{4}$	...	4. Cumbernauld.
...	...	...	...	- 3	- 6	- 9	- 6	...	5. Dumbarton.
...	- 2	...	- 1	- $3\frac{1}{2}$	- 6	- 6	- $2\frac{1}{2}$	...	6. Kilmaronock.
...	...	...	...	- 3	- $3\frac{1}{2}$	- 8	- 5	...	7. Kilpatrick, New.
...	...	...	...	- 6	1 4	1 1	- 7	...	8. Kilpatrick, Old.
...	...	...	...	- $3\frac{1}{2}$	1 $4\frac{1}{2}$	- $6\frac{1}{2}$	- 3	...	9. Kirkintilloch.
...	...	...	...	- 4	- 5	- 6	- 2	...	10. Luss.
...	- 6	...	- 1	- $1\frac{1}{2}$	- $5\frac{1}{2}$	- 6	- $4\frac{1}{2}$	...	11. Roseneath.
...	...	...	...	- 4	- 8	- $6\frac{3}{8}$	- $2\frac{3}{8}$	...	12. Row.
									DUMFRIES
...	- 3	...	- 2	- 3	- 4	- 4	- 1	...	1. Annan.
...	...	...	...	- $3\frac{1}{2}$	- 3	- 4	- $\frac{1}{2}$	...	2. Applegarth.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

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APPENDIX A, No. 2.—Rates in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
DUMFRIES—*contd.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
3. Caerlaverock	1 1	- 4½	1 -	1 -	- 8½	- 8
4. Canonbie	1 5	1 -	1 -	2 -	1 -	- 11½
5. Closeburn	- 9½	- 4	- 9½	- 6½	- 5	- 8
6. Cummertrees	1 5	- 8	- 8½	- 8	- 7½	- 6
7. Dalton	- 11½	- 8	- 10½	- 8	- 4	- 4
8. Dornock	1 -	- 8	- 8	- 8½	- 6	- 8
9. Dryfesdale	1 3	- 9	- 9	- 9½	- 7	- 9
10. Dumfries	3 -	1 2	1 2	1 3	- 7½	- 9
11. Dunscore	1 2½	- 9½	1 1	- 7½	- 4½	- 5
12. Durrisdeer	- 11	- 7½	- 9¾	- 9¼	- 6	- 6
13. Eskdalemuir	†	†	†	- 4½	- 4	- 4
14. Ewes	†	†	†	- 1	- 2	- 1½
15. Glencairn	1 4	- 8	1 -	- 9	- 5¾	- 7
16. Graitny	2 6	1 -	1 -	- 7	- 9	- 9
17. Half-Morton	- 11	- 4	- 6½	- 8	- 4	- 4
18. Hoddam	1 5	- 10	- 10½	1 -	1 -	- 8
19. Holywood	*	*	*	- 8	- 6	- 6½
20. Hutton	- 7⅞	- 4	- 6	- 4	- 2½	- 3½
21. Johnstone	1 -	- 6½	- 10	- 8	- 6	- 5
22. Keir	1 8	- 7	1 4	1 -	- 9	- 9
23. Kirkconnell	1 -	- 6	- 8	- 3	- 5½	- 6½
24. Kirkmahoe	- 9	- 4	- 9	- 5	- 6	- 4½
25. Kirkmichael	- 11½	- 6½	- 10¼	- 8⅝	- 6⅛	- 6¼
26. Kirkpatrick-Fleming	1 3	- 6	- 9	- 8½	- 6½	- 6
27. Kirkpatrick-Juxta	- 6¾	- 2 5/16	- 3¼	- 3½	- 1½	- 2½
28. Langholm	1 9	- 10	- 10	- 6	1 -	1 0½
29. Lochmaben	1 -	- 8	- 9½	- 10	1 -	1 1
30. Middlebie	1 -	- 6	- 6½	- 6	- 4	- 5½
31. Moffat	- 8	- 5	- 5½	- 5¼	- 3¼	- 3½
32. Morton	1 10	1 1½	1 1½	1 2	- 8	- 11
33. Mousewald	1 9	1 -	1 2	- 8	- 5	- 5

(c) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	DUMFRIES—*contd.*
...	- 5	...	- 4	- 2½	- 1½	- 3½	- 1	...	3. Caerlaverock.
...	- 5½	...	- ½	- 9	- 1	- 11	- 2	...	4. Canonbie.
...	- 1½	...	- 1½	- 2	- 3	- 3½	- 1½	...	5. Closeburn.
...	- 11	...	- 2½	- 3	- 7	- 8	- 5	...	6. Cummertrees.
...	- 7½	...	- 6½	- 4	- 4	- 3½	...	- ½	7. Dalton.
...	- 4	...	...	- 5	- 5	- 9	- 4	...	8. Dornock.
...	- 6	...	...	- 3	- 3½	- 6¾	- 3¾	...	9. Dryfesdale.
...	2 3	...	- 5	- 4	1 -	- 10½	- 6½	...	10. Dumfries.
...	- 9½	...	- 8	- 2½	- 4	- 6	- 3½	...	11. Dunscore.
...	- 5	...	- 3¾	- 3½	- 7½	- 7¼	- 3¾	...	12. Durrisdeer.
...	...	...	...	- 4	- 4	- 6	- 2	...	13. Eskdalemuir.
...	...	...	...	- 3½	- 6	- 6	- 2½	...	14. Ewes.
...	- 9	...	- 5	- 3	- 4	- 6	- 3	...	15. Glencairn.
...	1 9	...	- 3	- 3½	- 6	- 7½	- 4	...	16. Graitny.
...	- 7	...	- 2½	- 6	- 7	- 9	- 3	...	17. Half-Morton.
...	- 9	...	- 2½	- 3	- 5	- 4	- 1	...	18. Hoddam.
...	...	...	...	- 2	- 4½	- 6	- 4	...	19. Holywood.
...	- 4⅜	...	- 2½	- 3	- 4½	- 6½	- 3½	...	20. Hutton.
...	- 7	...	- 5	- 3½	- 3	- 8	- 4½	...	21. Johnstone.
...	- 11	...	- 7	- 5	- 10	- 9	- 4	...	22. Keir.
...	- 5½	...	- 1½	- 2	- 5	- 6	- 4	...	23. Kirkconnel.
...	- 4½	...	- 4½	- 2½	- 3½	- 5	- 2½	...	24. Kirkmahoe.
...	- 5¼	...	- 4	- 7 7/12	- 2 7/12	- 5	...	- 2 7/12	25. Kirkmichael.
...	- 9	...	- 3	- 2½	- 5¾	- 5	- 2½	...	26. Kirkpatrick-Fleming.
...	- 4¼	...	- ¾	- 3	- 3	- 4¾	- 1¾	...	27. Kirkpatrick-Juxta.
...	- 8½	- 2½	...	- 10	- 9½	- 7½	...	- 2½	28. Langholm.
- 1	...	- 3½	...	- 1½	- 6	- 8	- 6½	...	29. Lochmaben.
...	- 6½	...	- 1	- 3	- 5	- 5½	- 2½	...	30. Middlebie.
...	- 4½	...	- 2	- 3	- 4	- 4¾	- 1¾	...	31. Moffat.
...	- 11	...	- 2½	- 4	- 6	- 4½	- ½	...	32. Morton.
...	1 4	...	- 9	- 4	- 4½	- 7	- 3	...	33. Mousewald.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
DUMFRIES—*contd.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
34. Penpont	- 9½	- 8	- 8	- 9½	- 8	- 4½
35. Ruthwell	1 9	- 8½	8½	1 0½	- 8½	- 10
36. St Mungo	- 10	- 6½	- 8	7	- 4	- 6½
37. Sanquhar	1 0¼	- 8	- 10½	- 9	- 8	- 8
38. Tinwald	*	*	*	- 7	- 3½	- 4½
39. Torthorwald	1 4	- 10	- 11¼	- 11¾	- 9¾	1 -
40. Tundergarth	- 9	- 5	- 5	- 9	- 2	- 2
41. Tynron	- 10¾	- 4	- 7½	- 6¼	- 3½	- 2
42. Wamphray	- 5	- 3	- 3	- 7	- 2	- 1½
43. Westerkirk	†	†	†	- 6½	- 3¼	- 5
EDINBURGH.						
1. Borthwick	1 4	- 9	1 -	- 11	- 10	- 9
2. Calder, Mid	- 9	- 6	- 9	- 8¼	- 6	- 4
3. Calder, West	1 1½	- 7½	- 11	- 6½	- 10	8
4. Carrington	1 -	- 7	- 7	- 10	- 4	- 5
5. Cockpen	1 6	1 -	1 3	2 6	1 1	- 9
6. Colinton	(*c*)	(*c*)	(*c*)	- 10½	1 -	- 9
7. Corstorphine	1 -	- 7	- 8	- 6	- 3½	- 3
8. Cramond	- 7	- 5	- 6	- 8	- 4	- 5
9. Cranston	1 4	- 7	- 8	- 6	- 6	- 6½
10. Crichton	(*c*)	(*c*)	(*c*)	- 8¼	- 10½	- 8
11. Currie	- 8	- 6	- 6	- 9	- 6	- 5
12. Dalkeith	(*c*)	(*c*)	(*c*)	1 4	1 -	- 8
13. Duddingston	1 -	- 9	- 11	- 9½	- 6½	- 5½
14. Edinburgh	2 8½	1 4	1 7	1 2	- 8½	- 7½
15. Fala	- 8	- 4	- 7½	- 7½	- 4	- 9
16. Glencross	- 6	- 4	- 4½	- 4	- 5	- 5
17. Heriot	- 6	- 2	- 3	- 11/12	- ½	- 1
18. Inveresk	(*c*)	(*c*)	(*c*)	1 6	- 8	- 9
19. Kirknewton	1 1	- 9	- 11	- 8	- 8	- 5

(*c*) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	DUMFRIES—*contd.*
...	- 5	...	- 3½	- 4	- 6½	- 5	- 1	...	34. Penpont.
...	- 11	- 1½	...	- 4	- 3	- 6	- 2	...	35. Ruthwell.
...	- 3½	...	- 1½	- 4	- 7	- 8½	- 4½	...	36. St Mungo.
...	- 4¼	...	- 2½	- 2	- 5	- 8	- 6	...	37. Sanquhar.
...	...	...	...	- 2¼	- 3½	- 4½	- 2¼	...	38. Tinwald.
...	- 4	- ¾	...	- 4	- 6	- 10	- 6	...	39. Torthorwald.
...	- 7	...	- 3	- 3	- 3½	- 4	- 1	...	40. Tundergarth.
...	- 8¾	...	- 5½	- 4	- 3	- 6	- 2	...	41. Tynron.
...	- 3½	...	- 1½	- 6	- 4	- 4	...	- 2	42. Wamphray.
...	...	...	...	- 4½	- 3 11/12	- 7¼	- 2¾	...	43. Westerkirk.
									EDINBURGH.
...	- 7	...	- 3	- 4	- 2½	- 3½	...	- ½	1. Borthwick.
...	- 5	...	- 5	- 3	- 6	- 5	- 2	...	2. Calder, Mid.
...	- 5½	...	- 3	- 3	- 5	- 7½	- 4½	...	3. Calder, West.
...	- 7	...	- 2	- 6	- 4	- 5	...	- 1	4. Carrington.
...	- 9	...	- 6	- 3	- 7	- 8	- 5	...	5. Cockpen.
...	...	...	...	- 2	1 2	- 9¾	- 7¾	...	6. Colinton.
...	- 9	...	- 5	- 4	- 3½	- 3½	...	- ½	7. Corstorphine.
...	- 2	...	- 1	- 2½	- 5	- 8¾	- 6¼	...	8. Cramond.
...	- 9½	...	- 1½	- 3	- 5	- 7	- 4	...	9. Cranston.
...	...	...	...	- 4	- 4	- 7	- 3	...	10. Crichton.
...	- 3	...	- 1	- 2	- 5	- 6	- 4	...	11. Currie.
...	...	...	...	- 3	- 5	- 9	- 6	...	12. Dalkeith.
...	- 6½	...	- 5½	...	- 10½	- 3	- 3	...	13. Duddingston.
...	2 1	...	- 11½	- 2	- 4	- 7	- 5	...	14. Edinburgh.
- 1	...	- 1½	...	- 5	- 8	- 10	- 5	...	15. Fala.
...	- 1	- ½	...	- 4	- 4	- 4½	- ½	...	16. Glencross.
...	- 5	...	- 2	- 3	- 3½	- 6	- 3	...	17. Heriot.
...	...	...	...	- 2	- 2	- 3	- 1	...	18. Inveresk.
...	- 8	...	- 6	- 4½	- 4½	- 6½	- 2	...	19. Kirknewton.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
EDINBURGH—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
20. Lasswade	(c)	(c)	(c)	- 8	- 6	- 5
21. Leith, North	2 4	- 8	- 8	- 11	- 7	- 8
22. Leith, South	2 -	1 8	1 8	1 2	- 6	- 6
23. Liberton	1 6	- 9	- 11	- 10	- 6	- 5
24. Newbattle	1 4½	- 9	1 1	1 -	- 8	- 6
25. Newton	1 5	- 1	1 2	1 2½	- 9	- 8
26. Penicuik	1 3	1 -	1 3	1 2	- 11	- 9
27. Ratho	- 8	- 4	- 7	- 8½	- 6½	- 8
28. St Cuthberts Combination	1 8§	- 11§	1 -§	1 -	- 8	- 6
29. Stow	- 11½	- 3½	- 4	- 5	- 6	- 4½
30. Temple	1 10	- 7	- 7	1 -	- 5	- 5
ELGIN.						
1. Alves	1 -	- 6	- 8	- 10	- 8	- 6½
2. Bellie	(c)	(c)	(c)	1 11	1 3½	1 1⅓
3. Birnie	1 6	- 5	- 8	1 -	1 -	- 6
4. Cromdale	(c)	(c)	(c)	1 8	1 6	1 5
5. Dallas	1 3	1 2	1 8	1 5	1 5	1 5
6. Drainy	(c)	(c)	(c)	1 2½	- 11¾	1 2
7. Duffus	(c)	(c)	(c)	1 7	- 11	1 8
8. Dyke and Moy	1 6	1 3	1 4	1 6	1 3½	- 11½
9. Edinkillie	2 -	1 4	1 8	1 8	1 2	1 -
10. Elgin	(c)	(c)	(c)	2 -	1 -	1 1
11. Forres	(c)	(c)	(c)	1 10	1 9½	1 9
12. Kinloss	(c)	(c)	(c)	1 10	- 11	1 3
13. Knockando	1 10	1 10	1 10	1 6	1 -	1 -
14. New Spynie	1 10	- 7	1 10	2 -	- 9	1 -
15. Rafford	1 10	- 10	1 1	1 -	- 8½	- 9
16. Rothes	2 -	1 2⅔	1 6	1 3	1 -	1 3
17. St Andrews-Lhanbride	1 4	- 8	- 10	- 9	- 8	- 9

(c) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.
§ In 1867 the parish of Canongate which has since been incorporated with St Cuthberts to form the Combination was rated at 3s. per £. The highest and lowest rates prior to that date were 3s. 6d. and 1s. 6d. respectively.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	EDINBURGH—*contd.*
...	...	...	...	- 3	- 9	1 1	- 10	...	20. Lasswade.
...	1 8	...	...	- 2	- 4	- 10	- 8	...	21. Leith, North.
...	1 6	...	1 2	- 3	- 4	- 6	- 3	...	22. Leith, South.
...	1 1	...	- 6	- 2	- 4½	- 3	- 1	...	23. Liberton.
...	- 10½	...	- 7	- 3	- 4	- 11¼	- 8¼	...	24. Newbattle.
...	- 9	...	- 6	- 2	- 4½	- 6	- 4	...	25. Newton.
...	- 6	...	- 6	- 3	- 7	- 9½	- 6½	...	26. Penicuik.
...	...	- 1	...	- 2	- 5	- 4	- 2	...	27. Ratho.
...	1 2	...	- 6	- 2	- 3½	- 8½	- 6½	...	28. St Cuthberts Combination.
...	- 7	- ½	...	- 2¼	- 6	- 5½	- 3¼	...	29. Stow.
...	1 5	...	- 2	- 5	- 3¾	- 2⅛	...	- 2⅞	30. Temple.
									ELGIN.
...	- 5½	...	- 1½	- 3	- 5	- 5¼	- 2¼	...	1. Alves.
...	...	...	...	- 2	- 3¾	- 4⅝	- 2⅝	...	2. Bellie.
...	1 -	...	- 2	- 8	- 8	- 9	- 1	...	3. Birnie.
...	...	...	...	- 2	- 9½	- 10½	- 8½	...	4. Cromdale.
- 2	...	...	- 3	- 7½	1 -	- 10	- 2½	...	5. Dallas.
...	...	...	...	- 4	- 7½	- 8½	- 4½	...	6. Drainy.
...	...	...	...	- 6	1 -	- 8	- 2	...	7. Duffus.
...	- 6½	...	- 4½	- 3⅕	- 7½	- 7½	- 4 3/10	...	8. Dyke and Moy.
...	1 -	...	- 8	- 6	- 10	- 7	- 1	...	9. Edinkillie.
...	...	...	...	- 3	1 3	1 -	- 9	...	10. Elgin.
...	...	...	...	- 6	- 3½	- 5	...	- 1	11. Forres.
...	...	...	...	- 6½	- 7½	- 7	- ½	...	12. Kinloss.
...	- 10	...	- 10	- 5½	- 8	- 6	- ½	...	13. Knockando.
...	- 10	...	- 10	- 4½	- 7	- 9	- 4½	...	14. New Spynie.
...	1 1	...	- 4	- 5½	- 9	- 8	- 2½	...	15. Rafford.
...	- 9	...	- 3	- 9	- 8	- 8	...	- 1	16. Rothes.
...	- 7	...	- 1	- 3½	- 10	- 9½	- 6	...	17. St Andrews-Lhanbride.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
ELGIN—*continued.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
18. Speymouth	1 -	- 6	- 8	- 11	- 7	- 8
19. Urquhart	1 7	- 10	1 6	2 -	1 6	1 6
FIFE.						
1. Abbotshall	(c)	(c)	(c)	1 4	1 4	- 8
2. Abdie	*	*	*	*	*	*
3. Aberdour	1 -	- 8	- 8	- 4	- 6	- 5
4. Anstruther-Easter	1 9	- 9	1 6	1 4	1 -	1 2
5. Anstruther-Wester	*	*	*	*	*	- 9
6. Auchterderran	- 9	- 3	- 5	- 5	- 6½	- 4½
7. Auchtermuchty	1 6	- 10	1 2	1 4	1 2	1 1
8. Auchtertool	- 10	- 5	- 5	- 6	- 8	- 3½
9. Ballingry	(c)	(c)	(c)	- 4½	- 1	- 2
10. Balmerino	*	*	*	*	*	*
11. Beath	(c)	(c)	(c)	- 6½	- 7½	- 4¾
12. Burntisland	(c)	(c)	(c)	- 10	- 6	- 5½
13. Cameron	1 -	- 6	- 6	- 5½	- 8⅝	- 6
14. Carnbee	*	*	*	*	*	- 4
15. Carnock	(c)	(c)	(c)	2 1	1 1	1 3
16. Ceres	- 11½	- 8	- 8	- 10	- 9	- 10
17. Collessie	*	*	*	- 6	- 3	- 3½
18. Crail	- 9	- 5	- 6	1 6	1 4	- 2
19. Creich	*	*	*	*	*	*
20. Culross	(c)	(c)	(c)	- 2⅚	- 5	...
21. Cults	1 -	- 5	1 -	1 -	- 9	- 6
22. Cupar	(c)	(c)	(c)	1 -	- 10	- 11½
23. Dairsie	- 7	- 4	- 6	- 5½	- 5	- 7½
24. Dalgety	1 -	- 8	- 9	- 10	- 9	- 6
25. Denino	*	*	*	*	*	*
26. Dunbog	*	*	*	*	*	*
27. Dunfermline	3 1	1 5	1 6	1 1	- 11	- 10

(c) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rate prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	ELGIN—*contd.*
...	- 4	...	...	- 4	- 9	- 9½	- 5½	...	18. Speymouth.
...	- 1	...	...	- 5¼	- 10	- 7½	- 2¼	...	19. Urquhart.
									FIFE.
...	...	...	...	- 3	- 2½	- 3	...	...	1. Abbotshall.
...	...	...	...	- 3	- 3	- 6	- 3	...	2. Abdie.
...	- 7	...	- 3	- 2	- 5	- 5½	- 3½	...	3. Aberdour.
...	- 7	...	- 4	- 4	- 3	- 8	- 4	...	4. Anstruther-Easter.
...	...	...	...	- 4	- 9	- 10¾	- 6¾	...	5. Anstruther-Wester.
...	- 4½	...	- ½	- 3	- 4¼	- 6½	- 3½	...	6. Auchterderran
...	- 5	...	- 1	- 6	- 5¼	1 0⅜	- 6⅜	...	7. Auchtermuchty.
...	- 6½	...	- 1½	- 4	- 8	- 6	- 2	...	8. Auchtertool.
...	...	...	...	- 4	- 6	- 9½	- 5½	...	9. Ballingry.
...	...	...	...	- 3	- 10	- 6	- 3	...	10. Balmerino.
...	...	...	...	- 4½	- 6¾	- 6½	- 2	...	11. Beath.
...	...	...	...	- 2	- 1½	- 5	- 3	...	12. Burntisland.
...	- 6	...	...	- 6	- 6	- 8	- 2	...	13. Cameron.
...	...	...	...	- 1½	- 3½	- 6	- 4½	...	14. Carnbee.
...	...	...	...	- 4	- 8½	- 8	- 4	...	15. Carnock.
...	- 1½	- 2	...	- 4	- 5¾	- 4¾	- ¾	...	16. Ceres.
...	...	...	...	- 4	- 5	- 5	- 1	...	17. Collessie.
...	- 7	...	- 4	- 8	- 5	- 7	...	- 1	18. Crail.
...	...	...	...	- 4	- 6	1 10	1 6	...	19. Creich.
...	...	...	...	- 3	- 3½	- 7½	- 4½	...	20. Culross.
...	- 6	...	- 6	- 3	- 7½	- 8½	- 5½	...	21. Cults.
...	...	...	...	- 4	- 7½	- 4¾	- ¾	...	22. Cupar.
- ½	...	- 1½	...	- 3½	- 6	- 6½	- 3	...	23. Dairsie.
...	- 6	...	- 3	- 4½	- 9	- 10	- 5½	...	24. Dalgety.
...	...	...	...	- 4	- 10	- 7	- 3	...	25. Denino.
...	...	...	...	- 3	- 7½	- 8	- 5	...	26. Dunbog.
...	2 3	...	- 8	- 2	- 6½	- 9	- 7	...	27. Dunfermline.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

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COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
FIFE—*contd.*	*s. d.*	*s. d.*	*s.*	*s. d.*	*s. d.*	*s. d.*
28. Dysart	(*c*)	(*c*)	(*c*)	1 3	1 8½	- 8
29. Elie	*	*	*	*	*	- 4¼
30. Falkland	(*c*)	(*c*)	(*c*)	- 9½	- 7½	- 6½
31. Ferry-Port-on-Craig	(*c*)	(*c*)	(*c*)	1 3	- 6	- 7
32. Flisk	*	*	*	- 4	*	*
33. Forgan	(*c*)	(*c*)	(*c*)	- 5½	- 4	- 3¼
34. Inverkeithing	(*c*)	(*c*)	(*c*)	1 4½	1 -	- 4
35. Kemback	1 3¾	- 8½	- 9½	- 5	- 5	- 9½
36. Kennoway	1 7½	- 11	1 1	1 -	- 11	- 8
37. Kettle	(*c*)	(*c*)	(*c*)	- 9	- 7	- 5½
38. Kilconquhar	(*c*)	(*c*)	(*c*)	- 5	- 7½	- 4½
39. Kilmany	*	*	*	*	*	*
40. Kilrenny	2 -	1 2	1 6	- 8	- 10	- 11
41. Kinghorn	(*c*)	(*c*)	(*c*)	- 11	- 8	- 7½
42. Kinglassie	- 6	- 3⅓	- 5	- 4	- 1	- 4
43. Kingsbarns	- 6½	- 5½	- 5½	- 4	- 4	- 1½
44. Kirkcaldy	(*c*)	(*c*)	(*c*)	- 10	- 7½	- 7
45. Largo	(*c*)	(*c*)	(*c*)	- 10	- 6	- 8
46. Leslie	(*c*)	(*c*)	(*c*)	- 10½	- 9¾	- 10
47. Leuchars	(*c*)	(*c*)	(*c*)	- 4½	- 3⅜	- 4¾
48. Logie	*	*	*	*	*	*
49. Markinch	1 8	- 10	- 11½	- 11	- 7	- 6½
50. Monimail	*	*	*	- 7⅘	- 7½	- 7
51. Moonzie	*	*	*	*	*	*
52. Newburgh	2 6	1 4	1 9	1 7	1 1	1 7
53. Newburn	(*c*)	(*c*)	(*c*)	- 2	- 2	- 1
54. Pittenweem	1 6	- 6	- 8	- 8	- 9	- 9
55. St Andrews	(*c*)	(*c*)	(*c*)	- 7	- 7	- 7
56. St Leonards	(*c*)	(*c*)	(*c*)	- 10	- 9	- 9
57. St Monance	- 9	- 8	- 9	- 5	- 6	1 -
58. Saline	1 6	- 4½	1 1½	- 6	- 8	- 5

(*c*) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	FIFE—*contd.*
...	...	...	...	- 1	- 4¼	- 7¾	- 6¾	...	28. Dysart.
...	...	...	...	- 3	- 5	- 7	- 4	...	29. Elie.
...	...	...	...	- 2½	- 5	- 5⅞	- 3⅜	...	30. Falkland.
...	...	...	...	- 3	- 4½	- 7½	- 4½	...	31. Ferry-Port-on-Craig.
...	...	...	...	- 5	- 3	- 6½	- 1½	...	32. Flisk.
...	...	...	...	- 3	- 6⅞	- 8	- 5	...	33. Forgan.
...	...	...	...	- 5½	- 5½	- 2	...	- 3½	34. Inverkeithing.
...	- 6¼	...	...	- 7	- 6¼	- 6	...	- 1	35. Kemback.
...	- 11½	...	- 5	- 3	- 8	- 10½	- 7½	...	36. Kennoway.
...	...	...	...	- 2	- 6	- 6	- 4	...	37. Kettle.
...	...	...	...	- 4	- 7½	- 8	- 4	...	38. Kilconquhar.
...	...	...	...	...	- 3	- 4½	- 4½	...	39. Kilmany.
...	1 1	...	- 7	- 4½	- 8	- 9	- 4½	...	40. Kilrenny.
...	...	...	...	- 3¾	- 5	- 9	- 5¼	...	41. Kinghorn.
...	- 2	...	- 1	- 3	- 5	- 7	- 4	...	42. Kinglassie.
...	- 5	...	- 4	- 3½	1 3	- 8	- 4½	...	43. Kingsbarns.
...	...	...	...	- 3	- 5	- 3	...	...	44. Kirkcaldy.
...	...	...	...	- 3	- 4	- 5	- 2	...	45. Largo.
...	...	...	...	- 3½	- 9½	- 8	- 4½	...	46. Leslie.
...	...	...	...	- 3	- 3⅜	- 6½	- 3½	...	47. Leuchars.
...	...	...	...	- 3	- 3	- 4½	- 1½	...	48. Logie.
...	1 1½	...	- 5	- 2	- 6	- 8	- 6	...	49. Markinch.
...	...	...	...	- 2½	- 4¼	- 8	- 5½	...	50. Monimail.
...	...	...	...	- 6	- 6	1 1	- 7	...	51. Moonzie.
...	- 11	...	- 2	- 4	- 7	- 4	...	...	52. Newburgh.
...	...	...	...	- 5	- 4	- 7	- 2	...	53. Newburn.
...	- 9	- 1	...	- 4	- 3	- 3½	...	- ½	54. Pittenweem.
...	...	...	...	- 1½	- 2½	- 3½	- 2	...	55. St Andrews.
...	...	...	...	- 3	- 2	- 4½	- 1½	...	56. St Leonards.
- 3	...	- 3	...	- 5	- 10	- 7	- 2	...	57. St Monance.
...	1 1	...	- 8½	- 3	- 5	- 6	- 3	...	58. Saline.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—RATES in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
FIFE—*contd.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
59. Scoonie	(c)	(c)	(c)	1 4	- 8¼	- 8½
60. Strathmiglo	- 10	- 4	- 5	- 8	- 7 15/16	- 8
61. Torryburn	(c)	(c)	(c)	- 10	- 7½	- 10
62. Tulliallan	(c)	(c)	(c)	2 3	1 3½	1 -
63. Wemyss	(c)	(c)	(c)	1 -	- 10	- 5
FORFAR.						
1. Aberlemno	- 9½	- 5½	- 8½	- 9	- 4½	- 4½
2. Airlie	*	*	*	*	*	*
3. Arbirlot	1 1	- 5	- 9½	- 5	- 10	- 4
4. Arbroath	(c)	(c)	(c)	1 8½	1 2	1 2
5. Auchterhouse	*	*	*	*	- 3	- 2½
6. Barry	1 2	- 10	1 -	1 -	- 7	- 8
7. Brechin	(c)	(c)	(c)	1 3	1 2½	1 5
8. Caraldstone	1 -	- 4	- 9	- 7	- 7	- 3
9. Carmylie	1 3	- 9½	- 9½	- 7½	- 8	- 6
10. Cortachy	*	*	*	*	*	- 4
11. Craig	(c)	(c)	(c)	- 9⅔	- 10	1 1¼
12. Dun	*	*	*	*	*	*
13. Dundee Combination	(c)	(c)	(c)	1 0 2/3§	- 9‡	- 10⅕
14. Dunnichen	1 6	- 10	1 5	1 4	10¾‡	1 4
15. Edzell	1 1	- 10	- 11	1 0½	- 9½	- 10½
16. Essie and Nevy	*	*	*	*	*	*
17. Farnell	*	*	*	*	- 4¼	- 4¼
18. Fearn	- 9½	- 6¼	- 8 11/12	- 7	- 11	- 5
19. Forfar	(c)	(c)	(c)	1 2	- 10½	1 1
20. Fowlis Easter	*	*	*	- 4	- 3	- 3
21. Glamis	- 10	- 9	- 9	- 7	- 6	- 9½
22. Glenisla	- 8	- 4½	- 6	- 4	- 1½	- 3
23. Guthrie	*	*	*	*	*	*

(c) Classified Parish; rate not stated in return from which figures were abstracted.
*- Parish unassessed.
‡ Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.
§ In 1874 the Parish of Liff and Benvie which has since been incorporated with Dundee to form the combina- was rated at 11d. per £.

School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	FIFE—*contd.*
...	...	...	...	- 6	- 7	- 6½	- ½	...	59. Scoonie.
...	- 2	- 3	...	- 3	- 8	- 8	- 5	...	60. Strathmiglo.
...	...	...	...	- 3½	- 6	- 4½	- 1	...	61. Torryburn.
...	...	...	...	- 3½	- 5½	- 6¾	- 3¼	...	62. Tulliallan.
...	...	...	...	- 3	- 3	- 7	- 4	...	63. Wemyss.
									FORFAR.
...	- 5	...	- 4	- 2½	- 3	- 6	- 3½	...	1. Aberlemno.
...	...	...	...	- 3	- 3¼	- 4⅝	- 1⅝	...	2. Airlie.
...	- 9	...	- 5½	- 3	- 5	- 4	- 1	...	3. Arbirlot.
...	...	...	...	- 2½	- 3¼	- 5½	- 3	...	4. Arbroath.
...	...	...	...	- 3	- 3	- 5	- 2	...	5. Auchterhouse.
...	- 6	...	- 4	- 3	- 9	- 9½	- 6½	...	6. Barry.
...	...	...	...	- 3¼	- 5½	- 6	- 2¾	...	7. Brechin.
...	- 9	...	- 6	- 7	- 6	- 8	- 1	...	8. Caraldstone.
...	- 9	...	- 3½	- 5	- 10	- 11	- 6	...	9. Carmylie.
...	...	...	...	- 5½	- 8	- 10	- 4½	...	10. Cortachy.
...	...	...	...	- 3½	- 7½	- 6 5/16	- 2 13/16	...	11. Craig.
...	...	...	...	- 2	- 6	- 6	- 4	...	12. Dun.
...	...	...	...	- 5½	- 5	- 6½	- 1	...	13. Dundee Combination.
...	- 2	...	- 1	- 6	- 7½	1 0	- 6	...	14. Dunnichen.
...	- 2½	...	- ½	- 7½	- 7½	- 7	...	- ½	15. Edzell.
...	...	...	...	- 4	- 4	- 5	- 1	...	16. Essie and Nevy.
...	...	...	...	- 3	- 6½	- 3½	- ½	...	17. Farnell.
...	- 4½	...	- 3 11/12	- 4¼	- 4½	- 5⅘	- 1 11/20	...	18. Fearn.
...	...	...	...	- 2	- 10½	- 7½	- 5½	...	19. Forfar.
...	...	...	...	- 3	- 6	- 11	- 8	...	20. Fowlis Easter
...	- ½	- ½	...	- 3	- 5½	- 8	- 5	...	21. Glamis.
...	- 5	...	- 3	- 2	- 7½	- 6⅔	- 4⅔	...	22. Glenisla.
...	...	...	...	- 5	- 3	- 6	- 1	...	23. Guthrie.

‡ Rate not stated in return from which figures are taken. The above rate has been calculated by dividing the amount of Assessment produced by the Annual Rateable Value.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
FORFAR—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
24. Inverarity . .	- 6	- 4	- 4	- 4	- 3½	- 4
25. Inverkeillor . .	- 9½	- 8½	- 9	- 6⅘	- 10¼	- 3
26. Kettins . .	*	*	*	*	*	*
27. Kingoldrum . .	*	*	*	*	*	*
28. Kinnell . .	*	*	*	*	- 5	- 5½
29. Kinnettles . .	- 4¾	2¼	- 4¾	*	*	*
30. Kirkden . .	1 4	- 6	1 4	- 9	- 9	- 10
31. Kirriemuir . .	(*c*)	(*c*)	(*c*)	1 9⅕	1 2½	1 1
32. Lethnot . .	1 9	- 6	- 8	1 10	- 5½	- 2
33. Lintrathen . .	*	*	*	*	*	*
34. Lochlee . .	2 5	not known	2 2	2 4	- 7	- 7
35. Logie-Pert . .	(*c*)	(*c*)	(*c*)	1 0½	- 6½	- 9½
36. Lunan . .	*	*	*	*	*	*
37. Lundie . .	*	*	*	*	- 1½	- 1½
38. Mains and Strathmartin	(*c*)	(*c*)	(*c*)	- 5⅕	- 3⅗	- 3¾
39. Marytoun . .	*	*	*	*	- 8⅖	- 6
40. Menmuir . .	- 9¾	- 3¼	- 5¼	- 4	- 4	- 4
41. Monifieth . .	(*c*)	(*c*)	(*c*)	- 7	- 8	- 7¼
42. Monikie . .	*	*	*	*	*	- 3
43. Montrose . .	(*c*)	(*c*)	(*c*)	1 8	1 1¼	1 5
44. Murroes . .	*	*	*	*	- 2⅓	- 3½
45. Newtyle . .	- 10	- 5	- 7	- 7	- 3	- 4
46. Oathlaw . .	*	*	*	*	*	*
47. Panbride . .	1 -	- 6	- 10	- 4	- 7	- 5
48. Rescobie . .	- 6	- 4	- 5	- 4½	- 2	- 4¼
49. Ruthven . .	1 8	1 2½	1 2½	- 8	- 10	- 9
50. St Vigeans . .	2 6	1 4	1 4	1 2	- 10	- 11
51. Strickathrow .	(*c*)	(*c*)	(*c*)	1 1	- 7	- 7
52. Tannadice . .	- 6¼	- 3	- 3	- 4½	- 3	- 3½
53. Tealing . .	- 4	- 2	- 4	- 3	- 2	- 4

(*c*) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in Return from which figures were abstracted.

School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	FORFAR—*contd.*
...	- 2	...	...	- 3	- 5	- 7¾	- 4¾	...	24. Inverarity.
...	- 6½	...	- 6	- 3	- 8½	- 3½	- ½	...	25. Inverkeillor
...	...	...	...	- 3	- 2½	- 4	- 1	...	26. Kettins.
...	...	...	...	- 3	- 4½	- 5½	- 2½	...	27. Kingoldrum.
...	...	...	...	...	- 5	- 6½	- 6½	...	28. Kinnell.
...	- 4¾	...	...	- 4	- 4	- 5	- 1	...	29. Kinnettles.
...	- 6	...	- 6	- 4¼	- 4	- 6¼	- 2	...	30. Kirkden.
...	...	...	...	- 3⅖	- 5½	- 8	- 4⅖	...	31. Kirriemuir.
...	1 7	...	- 6	1 2	- 6½	- 7½	...	- 6½	32. Lethnot.
...	...	...	...	- 5	- 3	- 3	...	- 2	33. Lintrathen.
...	1 10	...	1 7	- 7	- 5½	- 6	...	- 1	34. Lochlee.
...	...	...	...	- 4	- 7½	- 9⅘	- 5⅘	...	35. Logie-Pert.
...	...	...	...	- 6	- 5	- 8	- 2	...	36. Lunan.
...	...	...	...	...	- 5½	- 9	- 9	...	37. Lundie.
...	...	...	...	- 3	- 3⅓	- 5	- 2	...	38. Mains and Strathmartin.
...	...	...	...	...	- 4¼	1 1⅗	1 1⅖	...	39. Marytoun.
...	- 5¾	...	- 1¼	- 3¼	- 5	- 5	- 1¾	...	40. Menmuir.
...	...	...	...	- 3	1 1	- 8¾	- 5¾	...	41. Monifieth.
...	...	...	...	- 2	- 3½	- 6	- 4	...	42. Monikie.
...	...	...	...	- 3	- 3⅝	- 3¾	- ¾	...	43. Montrose.
...	...	...	...	- 3	- 4⅘	- 6	- 3	...	44. Murroes.
...	- 6	...	- 3	- 4	- 4	- 5	- 1	...	45. Newtyle.
...	...	...	...	1 0½	- 5½	- 3	...	- 9½	46. Oathlaw.
...	- 7	...	- 5	- 4	- 2¼	- 1½	...	- 2½	47. Panbride.
...	- 1¾	...	- ¾	- 2	- 2½	- 2½	- ½	...	48. Rescobie.
...	- 11	...	- 5½	- 3	- 3	- 5½	- 2½	...	49. Ruthven.
...	1 7	...	- 5	- 2¾	- 4	- 5½	- 2¾	...	50. St Vigeans.
...	...	...	...	- 4	- 6	- 7	- 3	...	51. Strickathrow.
...	- 2¾	- ½	...	- 2½	- 4¼	- 3	- ½	...	52. Tannadice.
...	...	...	...	- 6	- 6	- 8½	- 2½	...	53. Tealing.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and of

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
HADDINGTON.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1. Aberlady	1 4	- 6	- 8	- 7	- 7	- 7
2. Athelstaneford	- 11	- 3	- 6	- 2¼	- 4½	- 5
3. Bolton	- 5½	- 2¾	- 4	- 4	- 7	- 2½
4. Dirleton	- 9	- 4½	- 9	- 7	- 4	- 8
5. Dunbar	(c)	(c)	(c)	1 2	- 9⅜	- 9⅓
6. Garvald	- 10	- 5	- 5	- 5¼	- 6	- 6
7. Gladsmuir	(c)	(c)	(c)	- 9	- 7	- 7
8. Haddington	(c)	(c)	(c)	1 2	- 9½	- 10½
9. Humbie		*	*	- 4½	- 3	- 3
10. Innerwick	- 8	- 3	- 5	- 4	- 4	- 3½
11. Morham	1 5	- 3	- 4	- 2	- 4	- 6
12. North Berwick	(c)	(c)	(c)	- 10	- 7	- 7
13. Oldhamstocks	- 4¼	- 3⅚	- 3⅚	- 7½	- 7	- 2⅝
14. Ormiston	1 6	- 7	- 9	- 9	- 8	- 3½
15. Pencaitland	(c)	(c)	(c)	- 8	1 1 11/15	- 7¼
16. Prestonkirk	- 11	- 4	- 11	- 10½	- 8	- 9
17. Prestonpans	†	†	†	1 2¼	- 9½	1 6
18. Salton	†	†	†	- 8½	- 8	- 5
19. Spot	- 8½	- 3¾	- 6¾	- 6	- 4	- 7
20. Stenton	- 10	- 5½	- 10	- 10	- 9	- 4
21. Tranent	(c)	(c)	(c)	1 5	- 10	1 2
22. Whitekirk	- 7	- 5½	- 6½	1 4	- 8	- 10
23. Whittingham	- 8	- 4½	- 4½	- 6	- 4	- 5
24. Yester	*	*	*	- 3½	- 3½	- 7
INVERNESS.						
1. Abernethy	(c)	(c)	(c)	2 4	2 4	1 4
2. Alvie	(c)	(c)	(c)	1 -	1 1	- 10
3. Ardersier	3 2	1 8	1 10	2 4	1 8	2 -
4. Barra	5 -	2 -	5 -	4 -	4 2	2 11

(c) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	HADDINGTON.
...	- 9	...	- 1	- 5	- 3½	- 3¼	...	- 1¾	1. Aberlady.
...	- 6	...	- 1	- 1½	- 2½	- 3½	- 2	...	2. Athelstaneford.
...	- 3	...	- 1½	- 3½	- 6½	- 6½	- 3	...	3. Bolton.
...	- 1	...	- 1	- 3	- 10	- 9	- 6	...	4. Dirleton.
...	...	...	...	- 2¾	- 3¼	- 3⅜	- 11/12	...	5. Dunbar.
...	- 4	- 1	...	- 3	- 5	- 7	- 4	...	6. Garvald.
...	...	...	...	- 2	- 3½	- 10	- 8	...	7. Gladsmuir.
...	...	...	...	- 4	1 -	- 4	...	...	8. Haddington.
...	...	...	...	- 4¼	- 8½	- 9½	- 5¼	...	9. Humbie.
...	- 4½	...	- 1½	- 2	- 6	- 3½	- 1½	...	10. Innerwick.
...	- 11	- 2	...	- 6	1 -	1 2	- 8	...	11. Morham.
...	...	...	...	- 2	- 3½	- 4	- 2	...	12. North Berwick.
...	- 1⅝	...	- 1 5/24	- 3½	- 3½	- 6 5/16	- 2 13/16	...	13. Oldhamstocks.
...	1 2½	...	- 5½	- 3½	- 7½	- 11½	- 8	...	14. Ormiston.
...	...	...	...	- 2½	- 3⅓	- 7¼	- 4¾	...	15. Pencaitland.
...	- 2	...	- 2	- 3	- 9½	- 6	- 3	...	16. Prestonkirk.
...	...	...	...	...	- 5	- 7	- 7	...	17. Prestonpans.
...	...	...	...	- 9	- 4	- 7	...	- 2	18. Salton.
...	- 1½	- ¼	...	- 3¾	- 5	- 7½	- 3¾	...	19. Spot.
...	- 6	...	- 6	- 5	1 -	1 2	- 9	...	20. Stenton.
...	...	...	...	- 2¼	- 7	- 6	- 3¾	...	21. Tranent.
- 3	...	- 3½	...	- 6	- 8	- 8	- 2	...	22. Whitekirk.
...	- 3	- ½	...	- 3	- 4	- 5½	- 2½	...	23. Whittingham.
...	...	...	...	- 3½	- 6	- 7	- 3½	...	24. Yester.
									INVERNESS.
...	...	...	...	- 4	- 8	- 8	- 4	...	1. Abernethy.
...	...	...	...	- 9	- 3	- 5	...	- 4	2. Alvie.
...	1 2	- 2	...	- 9	1 -	1 -	- 3	...	3. Ardersier.
...	2 1	...	2 1	- 10	2 10	- 8	...	- 2	4. Barra.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—RATES in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
INVERNESS—*contd.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
5. Boleskine and Aberturff	2 -	1 -	1 8	2 -	1 7	1 3
6. Bracadale	1 11	1 -	1 11	1 6	- 11	2 -
7. Croy	1 1⅛	- 6 1/10	- 8	1 5	1 2	1 2
8. Daviot	1 2	- 5	- 10	- 10	- 6	- 9
9. Dores	2 3	1 2	2 1	1 4	1 3	1 4
10. Duirnish	2 6	1 8	1 8	2 -	1 10	4 -
11. Duthil	3 1½	1 4	1 4	1 6	1 2	1 -
12. Glenelg	2 5	- 6	1 8	1 8	1 8	2 -
13. Harris	4 -	2 1	2 1	1 10	3 -	2 4
14. Inverness	(*c*)	(*c*)	(*c*)	2 0½	1 4	1 4
15. Kilmallie	2 11½	1 -	1 5½	1 3½	1 1½	1 3½
16. Kilmonivaig	1 10	- 6	1 2	- 10	1 4	1 4
17. Kilmorack	1 6	1 -	1 3	- 11	1 2	1 6
18. Kilmuir (Skye)	5 -	3 -	3 2	2 6	1 9	4 9
19. Kiltarlity	1 6	- 11	1 4	1 7	1 5	1 2
20. Kingussie	2 5	1 0¼	1 2	1 3	1 1	- 11
21. Kirkhill	1 8	- 6	1 3	1 3	- 10	- 11
22. Laggan	1 8	- 5¼	1 2	1 4½	- 10	- 10
23. Moy	1 6	- 6½	- 10	- 7½	- 10	- 7½
24. Petty	1 4¾	- 10	1 4¾	1 -	1 -	1 3
25. Portree	4 2	2 2	2 11	2 11	2 4	1 8
26. Sleat	5 6	3 -	3 4	4 -	2 8	3 -
27. Small Isles	*	*	*	*	*	1 4
28. Snizort	3 -	- 11	2 9	2 8	2 -	2 10
29. Strath	3 8	3 -	3 4	3 -	3 -	3 8
30. Uist, North	2 -	1 6	2 -	2 8	2 6	4 6
31. Uist, South	2 11	1 7	1 7	2 11	2 7	3 4
32. Urquhart	3 4	1 7½	2 -	2 6	1 8	1 8
KINCARDINE.						
1. Arbuthnot	*	*	*	*	- 3½	- 3

(*c*) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	INVERNESS—*contd.*
...	- 9	...	- 5	- 9	- 8	- 5	...	- 4	5. Boleskine and Abertarff.
- 1	...	- 1	...	- 9	- 10	- 6	...	- 3	6. Bracadale.
- $\frac{7}{8}$	...	- 6	...	- 4½	- 6½	1 2	- 9½	...	7. Croy.
...	- 5	...	- 1	- 3	- 6	- 9	- 6	...	8. Daviot.
...	- 11	...	- 9	- 3	- 10	1 -	- 9	...	9. Dores.
1 6	...	2 4	...	- 9	1 5	- 4	...	- 5	10. Duirnish.
...	2 1½	...	- 4	- 3	- 7	- 5	- 2	...	11. Duthil.
...	- 5	- 4	...	- 9	- 10	1 -	- 3	...	12. Glenelg.
...	1 8	- 3	...	- 9	3 -	1 2	- 5	...	13. Harris.
...	...	...	...	- 5¼	1 0½	- 10	- 4¾	...	14. Inverness.
...	1 8	...	- 2	- 9	- 9	- 7	...	- 2	15. Kilmallie.
...	- 6	- 2	...	- 9	- 9	- 4¾	...	- 4¼	16. Kilmonivaig.
...	...	- 3	...	- 9	- 6	- 6	...	- 3	17. Kilmorack.
...	- 3	1 7	...	- 9	1 2	- 9½	- ½	...	18. Kilmuir (Skye).
...	- 4	...	- 2	- 9	- 9	- 4	...	- 5	19. Kiltarlity.
...	1 6	...	- 3	- 9	- 7	- 5¼	...	- 3¾	20. Kingussie.
...	- 9	...	- 4	- 9	- 5	- 7	...	- 2	21. Kirkhill.
...	- 10	...	- 4	- 9	- 6	- 9	...	...	22. Laggan.
...	- 10½	...	- 2½	- 4	- 7½	- 6½	- 2½	...	23. Moy.
...	- 1¾	...	- 1¾	- 9	- 6½	- 8	...	- 1	24. Petty.
...	2 6	...	1 3	- 9	1 8	1 -	- 3	...	25. Portree.
...	2 6	...	- 4	- 9	2 -	1 -	- 3	...	26. Sleat.
...	...	...	...	- 9	- 6	1 -	- 3	...	27. Small Isles.
...	- 2	- 1	...	- 9	2 -	1 6½	- 9½	...	28. Suizort.
...	...	- 4	...	- 9	2 1	1 -	- 3	...	29. Strath.
2 6	...	2 6	...	2 -	2 6	2 6	- 6	...	30. Uist, North.
- 5	...	1 9	...	- 4	- 6	- 8	- 4	...	31. Uist, South.
...	1 8	...	- 4	- 10	- 11	- 8	...	- 2	32. Urquhart.
									KINCARDINE.
...	...	...	...	...	- 3½	- 6	- 6	...	1. Arbuthnot.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—RATES in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
KINCARDINE.—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
2. Banchory-Devenick	(c)	(c)	(c)	- 9	- 5	- 3
3. Banchory-Ternan	1 6	- 8½	1 4	1 -	- 4	- 4¼
4. Benholm	(c)	(c)	(c)	1 1½	- 8	- 7½
5. Bervie	(c)	(c)	(c)	1 4½	1 2	1 3
6. Dunottar	(c)	(c)	(c)	1 1	- 5½	- 7
7. Durris	1 -	- 4	- 9	- 9	- 6	- 4
8. Fettercairn	(c)	(c)	(c)	1 2	- 6	- 9½
9. Fetteresso	(c)	(c)	(c)	1 0½	- 8	- 7½
10. Fordoun	(c)	(c)	(c)	- 5½	- 4½	- 4½
11. Garvock	*	*	*	- 3¾	- 2 3/10	- 2⅛
12. Glenbervie	1 2	- 9	- 9	- 7	- 5½	- 4
13. Kinneff	1 -	- 7	- 8	- 8	- 7	- 8
14. Laurencekirk	(c)	(c)	(c)	- 10	- 6	- 4
15. Maryculter	- 10½	- 8	- 10½	- 9½	- 5	- 6
16. Marykirk	(c)	(c)	(c)	1 3½	- 7½	- 6½
17. Nigg	(c)	(c)	(c)	1 2	- 11½	- 8
18. St Cyrus	(c)	(c)	(c)	- 10½	- 5⅛	- 7
19. Strachan	1 8	1 5	1 8	1 3	- 6	- 5
KINROSS.						
1. Cleish	*	*	*	*	- 3½	- 3
2. Fossoway	1 2	- 4	- 4	- 4	- 5	- 3
3. Kinross	(c)	(c)	(c)	- 9¾	- 6	- 8 1/10
4. Orwell	(c)	(c)	(c)	- 4¾	- 5⅓	- 4
5. Portmoak	(c)	(c)	(c)	- 5⅓	- 3	- 3
KIRKCUDBRIGHT.						
1. Anwoth	1 4	- 8	1 2	- 10	- 10	1 -
2. Balmaclellan	1 10	- 10	- 11¾	- 9	- 6	- 6
3. Balmaghie	1 5	- 6½	- 9	- 4	- 3	- 7
4. Borgue	- 11	- 5	- 10	- 8	- 6	- 6

(c) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	KINCARDINE—*contd.*
...	...	...	...	- 2	- 5	- 8½	- 6½	...	2. Banchory-Devenick.
...	1 1¾	...	- 11¾	- 4½	- 8	- 7½	- 3	...	3. Banchory-Ternan.
...	...	...	...	- 5	- 5	- 7	- 2	...	4. Benholm.
...	...	...	...	- 6½	- 9	- 11½	- 5	...	5. Bervie.
...	...	...	...	- 4	- 7	- 10⅞	- 6⅞	...	6. Dunottar.
...	- 8	...	- 5	- 3	- 7½	- 7	- 4	...	7. Durris.
...	...	...	...	- 4	- 6	- 7½	- 3½	...	8. Fettercairn.
...	...	...	...	- 3	- 7	- 7½	- 4½	...	9. Fetteresso.
...	...	...	...	- 1½	- 7	- 8½	- 7	...	10. Fordoun.
...	...	...	...	- 4	- 7½	- 4½	- ½	...	11. Garvock.
...	- 10	...	- 5	- 3	- 6½	- 7	- 4	...	12. Glenbervie.
...	- 4	...	...	- 5	- 6½	- 10	- 5	...	13. Kinneff.
...	...	...	...	- 4	- 4	- 6	- 2	...	14. Laurencekirk.
...	- 4½	...	- 4½	- 4	- 6	1 2	- 10	...	15. Maryculter.
...	...	...	...	- 3¼	- 6	1 5	1 1¾	...	16. Marykirk.
...	...	...	...	- 4	- 7½	- 9½	- 5½	...	17. Nigg.
...	...	...	...	- 2	- 2⅓	- 5⅓	- 3⅓	...	18. St Cyrus.
...	1 3	...	1 3	- 4	- 7	- 8½	- 4½	...	19. Strachan.
									KINROSS.
...	...	...	...	- 11⅝	- 2	- 3½	...	- 8 3/14	1. Cleish.
...	- 11	...	- 1	- 2½	- 4	- 6	- 3½	...	2. Fossoway.
...	...	...	...	- 2½	- 3⅛	- 4	- 1½	...	3. Kinross.
...	...	...	...	- 1¼	- 2¾	- 2½	- 1¼	...	4. Orwell.
...	...	...	...	- 2½	- 3½	- 3½	- 1	...	5. Portmoak.
									KIRKCUDBRIGHT.
...	- 4	...	- 2	- 4	- 5	- 6	- 2	...	1. Anwoth.
...	1 4	...	- 5¾	- 3½	- 5½	- 6¼	- 2¾	...	2. Balmaclellan.
...	- 10	...	- 2	- 4	- 5	- 7	- 3	...	3. Balmaghie.
...	- 5	...	- 4	- 3	- 3½	- 3¼	- ¼	...	4. Borgue.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
KIRKCUDBRIGHT—*contd.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
5. Buittle	- 7	- 4	- 5	- 5	- 3⅞	- 6½
6. Carsphairn	- 4½	- 4½	- 4½	- 6	- 2½	- 2⅞
7. Colvend	1 4	- 6	- 10	- 8¾	- 6	- 7⅜
8. Crossmichael	- 8	- 6	- 8	- 7½	- 5½	- 8½
9. Dalry	1 8½	1 -	1 -	1 3	- 9	- 8
10. Girthon	2 -	- 9	1 8	1 4	- 7	- 9
11. Kells	1 2	1 -	1 -	- 11¾	- 5	- 5¼
12. Kelton	1 6	1 -	1 2	1 -	- 9½	- 6½
13. Kirkbean	- 8	- 8	- 8	- 6	- 4	- 3½
14. Kirkcudbright	(*c*)	(*c*)	(*c*)	1 3	- 11½	1 1½
15. Kirkgunzeon	1 3½	- 4½	1 -	- 6	- 8	- 5½
16. Kirkmabreck	1 6	- 8	- 8	- 9	- 7	- 8
17. Kirkpatrick-Durham	- 10	- 8	- 10	1 6	- 6	- 4½
18. Kirkpatrick-Irongray	- 5½	- 3	- 4	- 4	- 4½	- 3½
19. Lochrutton	- 3½	- 3½	- 3½	- 1½	- 2½	- 5
20. Minigaff	1 -	- 4½	1 -	1 -	- 7	- 6½
21. New Abbey	1 -	- 6	- 6	- 6	- 6	- 5½
22. Parton	1 -	- 5	- 6	- 7	- 2	- 4
23. Rerrick	1 2	- 9	1 -	- 8	- 6½	- 5½
24. Terregles	*	*	*	- 3	- 3½	- 3
25. Tongland	- 11	- 7	- 7	1 1	- 4	- 5½
26. Troqueer	2 2	1 2	1 3	1 1½	- 8¼	- 11
27. Twynholm	1 -	- 2	- 10	- 9½	- 7	- 7½
28. Urr	1 10	1 3	1 3	- 11½	- 9½	- 11
LANARK.						
1. Avondale	(*c*)	(*c*)	(*c*)	1 3	- 8	- 9
2. Barony	(*c*)	(*c*)	(*c*)	1 -	- 11¾	- 10¼
3. Biggar	1 3	- 10	1 -	1 -	1 -	- 10
4. Blantyre	(*c*)	(*c*)	(*c*)	1 -	- 6	1 1
5. Bothwell	1 1	- 6	1 1	- 8	- 8	- 6½

(*c*) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	KIRKCUDBRIGHT—*contd.*
...	- -½	- 1½	...	- 3	- 3	- 5¼	- 2¼	...	5. Buittle.
...	- 1⅝	...	- 1⅝	- 8	- 3	- 3	...	- 5	6. Carsphairn.
...	- 8⅝	...	- 2⅝	- 5	- 6	- 9½	- 4½	...	7. Colvend.
- ½	...	- ½	...	- 4	- 6	- 6	- 2	...	8. Crossmichael.
...	1 0½	...	- 4	- 5	- 6½	- 6	- 1	...	9. Dalry.
...	1 3	...	- 11	- 3	- 3	- 6	- 3	...	10. Girthon.
...	- 8¾	...	- 6¾	- 3	- 3	- 6	- 3	...	11. Kells.
...	- 11½	...	- 7½	- 3½	- 6	- 4½	- 1	...	12. Kelton.
...	- 4½	...	- 4½	- 4	- 3	- 5½	- 1½	...	13. Kirkbean.
...	...	...	...	- 4⅔	- 6	- 5	- -⅓	...	14. Kirkcudbright.
...	- 10	...	- 6½	- 3	- 6	- 4½	- 1½	...	15. Kirkgunzeon.
...	- 10	...	...	- 3	- 5	- 4	- 1	...	16. Kirkmabreck.
...	- 5½	...	- 5½	- 7¾	- 3	- 5¼	...	- 2½	17. Kirkpatrick-Durham.
...	- 2	...	- -½	- 3	- 3½	- 4	- 1	...	18. Kirkpatrick-Irongray.
- 1½	...	- 1½	...	- 2½	- 2	- 2	...	- -½	19. Lochrutton.
...	- 5½	...	- 5½	- 3	- 6	- 10½	- 7½	...	20. Minigaff.
...	- 6½	...	- -½	- 3	- 9	- 9½	- 6½	...	21. New Abbey.
...	- 8	...	- 2	- 4½	- 3½	- 6	- 1½	...	22. Parton.
...	- 8½	...	- 6½	- 3	- 4¾	- 5¼	- 2¼	...	23. Rerrick.
...	...	...	...	- 3	- 3½	- 6	- 3	...	24. Terregles.
...	- 5½	...	- 1½	- 5	- 2	- 7	- 2	...	25. Tongland.
...	1 3	...	- 4	- 4	- 6½	- 5½	- 1½	...	26. Troqueer.
...	- 4½	...	- 2½	- 3	- 7½	- 9	- 6	...	27. Twynholm.
...	- 11	...	- 4	- 4	- 6½	- 7	- 3	...	28. Urr.
									LANARK.
...	...	...	...	- 3½	- 5	- 7	- 3½	...	1. Avondale.
...	...	...	...	- 4	- 5	1 1⅜	- 9⅜	...	2. Barony.
...	- 5	...	- 2	- 3	- 7	- 7	- 4	...	3. Biggar.
...	...	...	...	- 4	- 6	- 9½	- 5½	...	4. Blantyre.
...	- 6½	...	- 6½	- 2	- 4¼	- 8½	- 6½	...	5. Bothwell.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—RATES in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
LANARK—*contd.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
6. Cadder	- 10	- 4	- 10	- 9	- 9	- 8
7. Cambuslang	(*c*)	(*c*)	(*c*)	- 10	- 4¾	- 6
8. Cambusnethan	1 -	- 6	1 -	1 2	1 7	1 6
9. Carluke	1 7	- 9½	1 2	1 0¼	- 6	- 6½
10. Carmichael	- 8	- 3	- 5	- 6	- 8	- 2½
11. Carmunnock	*	*	*	*	*	*
12. Carnwath	1 -	- 6	- 6	- 5	- 7	- 8½
13. Carstairs	*	*	*	*	- 2½	- 2½
14. Covington	- 10	- 2	- 4	- 2½	- 3¼	- 2½
15. Crawford	- 6	- 5	- 5	- 6	- 7	- 5½
16. Crawfordjohn	1 0½	- 4½	- 8	- 10	- 5	- 4
17. Culter	- 6½	- 2	- 2	- 2½	- 2	- 3½
18. Dalserf	1 5	- 10	1 -	1 5½	1 4	- 10
19. Dalziel	- 6	- 6	- 6	- 6	- 10½	- 7
20. Dolphinton	*	*	*	*	*	*
21. Douglas	1 8	- 8	- 8	- 10	- 7	- 7
22. Dunsyre	*	*	*	*	*	*
23. Glasgow	2 6	1 6	1 7	1 2	- 11⅜	- 10¼
24. Glassford	1 8	1 -	1 8	1 1	- 11	- 9½
25. Govan Combination §	1 6§	- 8$\frac{2}{10}$§	- 9$\frac{4}{10}$§	1 2	- 8	- 8
26. Hamilton	(*c*)	(*c*)	(*c*)	1 2	- 6½	- 6½
27. Kilbride, East	(*c*)	(*c*)	(*c*)	- 4½	- 4	- 4
28. Lanark	1 6	- 8	1 6	1 6	1 -	1 3
29. Lesmahagow	- 10	- 5	- 10	- 9	- 8½	- 9
30. Libberton	- 11	- 4	- 5	- 3	- 3	- 4
31. Monkland, New	1 10	- 8	1 8	1 5	1 1	- 11
32. Monkland, Old	1 -	- 4⅘	1 -	- 9½	- 6	- 8
33. Pittenain	- 4	- 2	- 4	- 4	- 4	- 2
34. Rutherglen	1 3	- 6	1 2	1 -	- 10	- 8½
35. Shotts	- 9	- 3	- 9	- 6	- 7	- 5
36. Stonehouse	1 3	- 10	1 1	1 3½	1 3	1 1

(*c*) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in Return from which figures were abstracted.
§ In 1867 the Parish of Gorbals, which has since been incorporated with Govan to form the Combination, was assessed at the rate of 2s. 10d. per £. The highest and lowest rates prior to that date were 4s. and 2s. 2½d. ectively.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	LANARK—*contd.*
...	- 2	...	- 2	- 3	- 11	- 11	- 8	...	6. Cadder.
...	...	...	...	- 2½	- 5¼	- 7	- 4½	...	7. Cambuslang.
- 6	...	- 6	...	- 2	- 6	- 9	- 7	...	8. Cambusnethan.
...	1 0½	...	- 7½	- 3	- 4⅜	- 6½	- 3½	...	9. Carluke.
...	- 5½	...	- 2½	- 6	- 4	- 2½	...	- 3½	10. Carmichael.
...	...	...	...	- 8	- 4½	- 6½	...	- 1½	11. Carmunnock.
...	- 3½	- 2½	...	- 2	- 7	- 8	- 6	...	12. Carnwath.
...	...	...	...	- 2	- 2½	- 2½	- ½	...	13. Carstairs.
...	- 7½	...	- 1½	- 3	- 4½	- 5¼	- 2¼	...	14. Covington.
...	- ½	- ½	...	- 4	- 4	- 4¼	- ¼	...	15. Crawford.
...	- 8½	...	- 4	- 4	- 4	- 7	- 3	...	16. Crawfordjohn.
...	- 3	- 1½	...	- 2¼	- 2	- 6	- 3¾	...	17. Culter.
...	- 7	...	- 2	- 5	- 6	- 6½	- 1½	...	18. Dalserf.
- 1	...	- 1	...	- 2	- 5	- 7	- 5	...	19. Dalziel.
...	...	...	...	- 4½	- 7½	- 6	- 1½	...	20. Dolphinton
...	1 1	...	- 1	- 3	- 5	- 6	- 3	...	21. Douglas.
...	...	...	...	- 3	- 2½	- 3	...	...	22. Dunsyre.
...	1 7¾	...	- 8¾	- 4	- 4⅞	- 8	- 4	...	23. Glasgow.
...	- 10½	...	- 10½	- 6	- 6	- 7	- 1	...	24. Glassford.
...	- 10	...	- 1 4/10	- 4	- 5	- 7	- 3	...	25. Govan Combination.
...	...	...	...	- 4	- 5	- 6	- 2	...	26. Hamilton.
...	...	...	...	- 3¼	- 3	- 4½	- 1¼	...	27. Kilbride, East.
...	- 3	...	- 3	- 1½	- 7½	- 5	- 3½	...	28. Lanark.
...	- 1	...	- 1	- 4	- 6	- 8	- 4	...	29. Lesmahagow.
...	- 7	...	- 1	- 3	- 3½	- 4	- 1	...	30. Libberton.
...	- 11	...	- 9	- 3	- 5½	- 5¾	- 2¾	...	31. Monkland, New.
...	- 4	...	- 4	- 2	- 4	- 5½	- 3½	...	32. Monkland, Old.
...	- 2	...	- 2	- 4	- 4	- 4	...	...	33. Pittenain.
...	- 6½	...	- 5½	- 2	- 3	- 6	- 4	...	34. Rutherglen.
...	- 4	...	- 4	- 2	- 6	- 6¼	- 4¼	...	35. Shotts.
...	- 2	...	...	- 5	- 9	- 7	- 2	...	36. Stonehouse.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—RATES in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
LANARK—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
37. Symington	- 6	- 4	- 4	- 6	- 4	- 7
38. Walston	1 -	- 5	- 10	- 7	- 4	- 8
39. Wandell and Lamington	- 6	- 1⅓	- 2½	- 4	- 3	- 1
40. Wiston and Roberton	- 10	- 6	- 7	- 6	- 5	- 2
LINLITHGOW.						
1. Abercorn	- 10	- 5	- 7½	7	- 6	- 7½
2. Bathgate	1 8	- 5	- 9	1 -	- 9	- 10
3. Bo'ness	(*c*)	(*c*)	(*c*)	1 2	- 7	- 9
4. Carriden	1 8	- 6	1 2	- 9½	1 0½	1 -
5. Dalmeny	*	*	*	- 6	- 5	- 2
6. Ecclesmachen	- 10	- 5	- 8	- 8	- 6	- 1
7. Kirkliston	1 -	- 6	- 9	1 3	- 5½	- 5¼
8. Linlithgow	(*c*)	(*c*)	(*c*)	1 4	- 8	- 8
9. Livingstone	1 7	- 11	1 6	- 7	- 6½	- 6½
10. Queensferry	3 -	1 5	2 -	1 9	2 -	2 4
11. Torphichen	- 9	- 8	- 8½	- 4	- 6	- 9
12. Uphall	1 2	- 5	1 -	- 8	- 3¼	- 4
13. Whitburn	1 8	- 6	- 8	- 8	1 -	- 10
NAIRN.						
1. Ardclach	2 6	- 6	1 9½	1 8	1 2	- 11
2. Auldearn	1 4	- 9	1 2	1 3	1 -	- 8½
3. Cawdor	2 8	1 7	2 -	2 0½	1 7	1 -
4. Nairn	(*c*)	(*c*)	(*c*)	1 10	1 7	1 4
ORKNEY.						
1. Birsay and Harray	1 -	- 9	- 9	1 -	- 9	1 8
2. Cross and Burness	3 5	1 7½	2 -	1 9	1 3½	1 8
3. Eday	*	*	*	*	*	*
4. Evie and Rendal	1 1½	- 9½	1 1½	1 2	1 4	1 4

(*c*) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	LANARK—*contd.*
- 1	...	- 3	...	- 4	- 5½	- 4	...	....	37. Symington.
...	- 4	...	- 2	- 4½	- 6	- 6	- 1½	...	38. Walston.
...	- 5	...	- 1½	- 2	- 3¼	- 3	- 1	...	39. Wandell and Lamington.
...	- 8	...	- 5	- 5	- 8	- 4½	...	- ½	40. Wiston and Roberton.
									LINLITHGOW.
...	- 2½	...	...	- 4	- 8	- 7½	- 3½	...	1. Abercorn.
...	- 10	- 1	...	- 3	- 3¾	- 6	- 3	...	2. Bathgate.
...	...	...	...	- 3¼	- 6¼	- 11	- 7¾	...	3. Bo'ness.
...	- 8	...	- 2	- 3	- 5½	- 7½	- 4½	...	4. Carriden.
...	...	...	...	- 3	- 5	- 3	...	...	5. Dalmeny.
...	- 9	...	- 7	- 7½	- 6½	- 4½	...	- 3	6. Ecclesmachen.
...	- 6¾	...	- 3¾	- 4	- 4	- 6	- 2	...	7. Kirkliston.
...	...	...	...	- 2½	- 2½	- 7½	- 5	...	8. Linlithgow.
...	1 0½	...	- 11½	- 4	- 4½	- 5	- 1	...	9. Livingstone.
...	- 8	- 4	...	- 3	- 5	- 3	...	...	10. Queensferry.
...	...	- ½	...	- 5	- 9	- 9	- 4	...	11. Torphichen.
...	- 10	...	- 8	- 3	- 1	- 5	- 2	...	12. Uphall.
...	10	- 2	...	- 2	- 6	- 7	- 5	...	13. Whitburn.
									NAIRN.
...	1 7	...	- 10½	- 5	- 8	- 8½	- 3½	...	1. Ardclach.
...	- 7½	...	- 5½	- 6	- 5	- 1½	...	- 4½	2. Auldearn.
...	1 8	...	1 -	- 7½	1 2	- 6	...	- 1½	3. Cawdor.
...	...	...	...	- 5	- 9½	- 5½	- ½	...	4. Nairn.
									ORKNEY.
- 8	...	- 11	...	- 8	1 -	- 5½	...	- 2½	1. Birsay and Harray.
...	1 9	...	- 4	- 9	- 11½	1 2	- 5	...	2. Cross and Burness.
...	...	...	...	1 -	1 -	1 -	...	...	3. Eday.
- 2½	...	- 2½	...	1 -	- 8	1 -	...	....	4. Evie and Rendal.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
ORKNEY—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
5. Firth	1 6	- 8	1 -	1 6	1 1⅜	1 6
6. Holm	2 2¼	1 6¾	1 7½	1 10	1 8	1 6½
7. Hoy and Græmsay	*	*	*	*	*	*
8. Kirkwall	(c)	(c)	(c)	2 7	1 3	2 1
9. Lady	2 1½	- 1½	2 0½	3 2	1 6	1 8
10. Orphir	1 7¾	- 4	1 3	1 4½	- 11	2 -
11. Papa-Westray	2 4	1 -	1 7	1 10	*	1 3
12. Ronaldshay, South.	2 9	1 8	1 11	1 11	2 -	2 5
13. Rousay and Egilshay	*	*	*	*	1 4¾	1 9
14. St Andrews and Deerness	*	*	*	*	- 9	- 11
15. Sandwick	*	*	*	*	*	1 4
16. Shapinshay	*	*	*	*	- 9	2 2
17. Stennis	*	*	*	*	1 3	- 9
18. Stromness	(c)	(c)	(c)	2 4	1 10	2 2
19. Stronsay	2 2	1 2	2 2	2 6	1 8	2 -
20. Walls and Flotta	*	*	*	*	- 8	*
21. Westray	2 4	1 [illegible]	1 7	1 10	1 8	2 -
PEEBLES.						
1. Broughton	- 9½	- 5	- 5½	- 6	- 4	- 4¼
2. Drumelzier	1 4	- 4	- 5	- 1½	- 2	- 2½
3. Eddlestone	- 7	- 2	- 6	- 6	- 4	- 6
4. Innerleithen	1 -	- 5	- 5	- 4	- 4	- 7
5. Kirkurd	*	*	*	*	*	*
6. Linton, West	1 -	- 6	- 9	- 9	- 6	- 4
7. Lyne	*	*	*	*	*	*
8. Manor	- 4½	- 1	- 2½	- 2½	- 2½	- 1½
9. Newlands	- 10¼	- 6½	- 8½	- 6	- 5½	- 3
10. Peebles	1 6	- 8	- 8	1 1	- 9	- 7
11. Skirling	*	*	*	*	*	*
12. Stobo	- 9	- 2½	- 2½	- 10	- 2	- 2½

(c) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	ORKNEY—*contd.*
...	...	- 6	...	1 -	- 8	- 7½	...	- 4½	5. Firth.
...	- 7¾	...	- 1	1 -	- 11	- 7¾	...	- 4¼	6. Holm.
...	...	...	...	- 9	- 4	- 8	...	- 1	7. Hoy and Græmsay.
...	...	...	...	- 4	- 10	- 8½	- 4½	...	8. Kirkwall.
...	- 5½	...	- 4½	...	- 10	1 2	1 2	...	9. Lady.
- 4¼	...	- 9	...	...	- 5	- 3	- 3	...	10. Orphir.
...	1 1	...	- 4	- 9	1 -	- 5	...	- 4	11. Papa-Westray.
...	- 4	- 6	...	- 9	- 9	- 6	...	- 3	12. Ronaldshay, South.
...	...	...	...	...	...	- 8	- 8	...	13. Rousay and Egilshay.
...	...	...	...	- 6	- 3	- 5	...	- 1	14. St Andrews and Deerness.
...	...	...	...	- 3	- 10	- 6	- 3	...	15. Sandwick.
...	...	...	...	1 -	- 8	...	...	1 -	16. Shapinshay.
...	...	...	...	2 -	- 10	- 8	...	1 4	17. Stennis.
...	...	...	...	- 9	- 7	- 4	...	- 5	18. Stromness.
...	- 2	...	- 2	1 -	1 -	1 -	...	...	19. Stronsay.
...	...	...	...	- 9	- 8	- 3	...	- 6	20. Walls and Flotta.
...	- 4	- 5	...	- 9	1 -	- 6	...	- 3	21. Westray.
									PEEBLES.
...	- 5¼	...	- 1¼	- 4½	- 5¼	- 7½	- 3	...	1. Broughton.
...	1 1½	...	- 2½	- 7	- 4½	- 7½	- ½	...	2. Drumelzier.
...	- 1	...	...	- 2	- 3½	- 5½	- 3½	...	3. Eddlestone.
...	- 5	- 2	...	- 2¾	- 7	- 8	- 5¼	...	4. Innerleithen
...	...	...	...	- 10	- 3½	- 10	...	...	5. Kirkurd.
...	- 8	...	- 5	- 2	- 2½	- 4	- 2	...	6. Linton, West.
...	...	...	...	- 10	- 5	1 -	- 2	...	7. Lyne.
...	- 3	...	- 1	- 3	- 2¾	- 4½	- 1½	...	8. Manor.
...	- 7¼	...	- 5½	- 3	- 6½	- 9	- 6	...	9. Newlands.
...	- 11	...	- 1	- 2	- 7	- 10½	- 8½	...	10. Peebles.
...	...	...	...	- 5	- 5	- 11	- 6	...	11. Skirling.
...	- 6½	...	...	- 6	- 5	- 4½	...	- 1½	12. Stobo.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

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COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
PEEBLES—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
13. Traquair	- 8	- 4	- 4½	- 8½	- 2½	- 2½
14. Tweedsmuir	*	*	*	*	*	*
PERTH.						
1. Aberdalgie	- 9	- 3	- 3	- 5	- 1½	- 3
2. Aberfoyle	1 6	- 7	- 7	- 8	- 2	- 2
3. Abernethy	- 6	- 3	- 3½	1 -	- 5	- 7
4. Abernyte	*	*	*	*	*	*
5. Alyth	Not known	Not known	1 1¼	- 9¾	- 10½	- 11½
6. Arngask	*	*	*	*	- 6⅞	- 4
7. Auchterarder	1 6	- 8	- 10	- 10	- 11	- 10
8. Auchtergaven	1 6	1 1	1 6	1 4	- 11	1 2
9. Balquhidder	1 2	- 6	- 8	- 9	- 8	- 5
10. Bendochy	- 6¼	- 2½	- 3⅛	- 4	- 1	- 1
11. Blackford	(c).	(c)	(c)	- 6¾	- 5⅘	- 6
12. Blair-Athol	1 6	- 10	- 10	- 11	- 8	- 5⅞
13. Blairgowrie	- 9¾	- 9	- 10¾	- 5½	- 9	- 11¾
14. Callander	1 2	- 7	1 -	- 8	- 6½	- 5½
15. Caputh	1 -	- 9	- 9	- 7	- 4½	- 6
16. Cargill	- 10	- 5	- 10	- 9	- 6½	- 7
17. Clunie	- 6	- 4	- 6	- 3⅗	- 4½	- 5
18. Collace	1 -	- 5	- 9	- 9	- 8	- 5
19. Comrie	1 2	- 8	1 -	1 -	- 7	- 7
20. Coupar-Angus	(c)	(c)	(c)	- 9½	- 7½	- 11
21. Crieff	2 -	1 2	1 5	1 2⅓	- 8	- 9
22. Dron	- 5½	- 3½	- 5	- 4	- 3	- 10
23. Dull	1 10	1 1	1 1	1 3	- 9	- 7
24. Dunbarney	- 8	- 5	- 5	- 7	- 5	- 6
25. Dunblane	(c)	(c)	(c)	- 9	- 8	- 6
26. Dunkeld and Dowally	1 6	- 10	1 -	1 1½	1 3½	1 4
27. Dunkeld, Little	- 1 2	- 10	1 -	- 9⅝	- 5½	- 5¼

(c) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	PEEBLES—*contd.*
...	- 5½	...	- 2	- 5½	- 5	- 6	- ½	...	13. Traquair.
...	...	...	...	- 4	- 8	- 6	- 2	...	14. Tweedsmuir.
									PERTH.
...	- 6	...	...	- 10	- 6	- 7	...	- 3	1. Aberdalgie.
...	1 4	...	- 5	- 9	- 3¼	- 4	...	- 5	2. Aberfoyle.
- 1	...	- 3½	...	- 6	- 3½	- 4	...	- 2	3. Abernethy.
...	...	...	...	- 8	- 8	- 8	...	...	4. Aberuyte.
...	...	...	- 1¾	- 2⅞	- 7	- 6	- 3⅛	...	5. Alyth.
...	...	...	...	- 4	- 6	- 4	...	...	6. Arngask.
...	- 8	...	...	- 3	- 5	- 10	- 7	...	7. Auchterarder.
...	- 4	...	- 4	- 4	- 6	- 7	- 3	...	8. Auchtergaven.
...	- 9	...	- 3	- 3	- 2½	- 1½	...	- 1½	9. Balquhidder.
...	- 5¼	...	- 2⅛	- 2⅜	- 4	- 4	- 1⅝	...	10. Bendochy.
...	...	...	...	- 2¾	- 3	- 4⅔	- 1⅝	...	11. Blackford.
...	1 0⅛	...	- 4⅛	- 2	- 5	- 3½	- 1½	...	12. Blair-Athol.
- 2	...	- 1	...	- 4½	- 5	- 7	- 2½	...	13. Blairgowrie.
...	- 8½	...	- 6½	- 4	- 5½	- 4¼	- ¼	...	14. Callander.
...	- 6	...	- 3	- 3	- 2⅜	- 8	- 5	...	15. Caputh.
...	- 3	...	- 3	- 3	- 5½	- 5	- 2	...	16. Cargill.
...	- 1	...	- 1	- 3 3/20	- 4	- 5	- 1 17/20	...	17. Clunie.
...	- 7	...	- 4	- 7	1 .	- 7	...	...	18. Collace.
...	- 7	...	- 5	- 4	- 4½	- 4	...	...	19. Comrie.
...	...	...	...	- 3¼	- 6	- 5¼	- 2	...	20. Coupar-Angus.
...	1 3	...	- 8	- 2¾	- 3½	- 4	- 1¼	...	21. Crieff.
- 4½	...	- 5	...	- 4	- 3	- 3	...	- 1	22. Dron.
...	1 3	...	- 6	- 5	- 4	- 8	- 3	...	23. Dull.
...	- 2	- 1	...	- 4	- 6	- 6	- 2	...	24. Dunbarney.
...	...	...	...	- 3½	- 4	- 6½	- 3	...	25. Dunblane.
...	- 2	- 4	...	- 6½	- 6	- 9	- 2½	...	26. Dunkeld and Dowally.
...	- 8¾	...	- 6¾	- 4	- 6	- 5¾	- 1¾	...	27. Dunkeld, Little.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

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COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
PERTH—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
28. Dunning	- 10	- 4	- 10	- 6	- 7	- 6
29. Errol	- 11½	- 4	- 7	- 8	- 7½	- 6
30. Forgandenny	- 8	- 4	- 6	- 5	- 3½	- 6½
31. Forteviot	- 4	- 1	- 4	- 1	- 3	- 2½
32. Fortingall	1 2	- 10	- 10	- 10	- 9	- 8
33. Fowlis-Wester	*	*	*	- 8	- 7½	- 5
34. Gask	7	- 5	- 7	- 2½	- 4	- 4
35. Glendevon	*	*	*	*	*	*
36. Inchture	*	*	*	- 6¼	- 3	- 4⅔
37. Kenmore	1 7	1 2	1 4	1 8	- 10	1 1
38. Killin	1 2	1 -	1 -	- 10	- 8	- 6
39. Kilmadock	(*c*)	(*c*)	(*c*)	- 7½	- 8	- 7
40. Kilspindie	- 5½	- 1½	- 4	- 5	- 7	- 6
41. Kincardine	*	*	*	1 -	8	- 4
42. Kinclaven	6	- 6	- 6	- 6	- 6	- 6
43. Kinfauns	- 7	- 1	- 3	- 3½	- 4	- 4½
44. Kinloch	*	*	*	*	*	*
45. Kinnaird	- 7½	- 2	- 6	- 7	- 8	- 8
46. Kinnoul	(*c*)	(*c*)	(*c*)	- 10	- 6	- 8
47. Kirkmichael	*	*	*	*	*	*
48. Lecropt	*	*	*	*	*	*
49. Lethendy	- 10	- 2	- 2	- 6	- 3	...
50. Logierait	1 2	- 8	1 -	1 4	- 6	- 8
51. Longforgan	- 6	- 5	- 5	- 6	- 6	- 5½
52. Madderty	*	*	*	*	- 3	- 3
53. Meigle	- 10¾	- 5½	- 5½	- 3	- 3	- 4
54. Methven	1 4	- 8	1 -	- 9⅞	- 8	- 8
55. Moneydie	- 5	- 2	- 3	- 6	- 6	- 3
56. Monivaird	*	*	*	- 5	- 3½	- 4½
57. Monzie	1 -	- 2	- 10	- 10	- 5	- 4
58. Moulin	1 2	- 9	- 9	- 8	- 5	- 8

(*c*) Classified Parish ; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage ; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	PERTH—*contd.*
...	- 4	...	- 4	- 2	- 3	- 3	- 1	...	28. Dunning.
...	- 5½	..	- 1	- 2	- 3	- 5	- 3	...	29. Errol.
...	- 1½	- ½	...	- 3	- 5	- 7	- 4	...	30. Forgandenny.
...	- 1½	...	- 1½	- 2¼	- 4½	- 4½	- 2¼	...	31. Forteviot.
...	- 6	...	- 2	- 7	- 4	- 6	...	- 1	32. Fortingall.
...	...	...	...	- 4¾	- 3	- 5	- ¼	...	33. Fowlis-Wester.
...	- 3	...	- 3	- 3	- 4	- 5	- 2	...	34. Gask.
...	...	...	...	- 5	- 7	- 4	...	- 1	35. Glendevon.
...	...	...	...	- 3	- 6⅖	- 6⅘	- 3⅘	...	36. Inchture.
...	- 6	...	- 3	- 8	- 5	- 9½	- 1½	...	37. Kenmore.
...	- 8	...	- 6	- 3	- 8	- 8½	- 5½	...	38. Killin.
...	...	...	...	- 2½	- 3⅗	- 6	- 3½	...	39. Kilmadock.
- ½	...	- 2	...	- 5	- 6½	- 5½	- ½	...	40. Kilspindie.
...	...	...	...	- 5	- 7	- 4½	...	- ½	41. Kincardine.
...	...	...	...	- 3	- 6	- 5	- 2	...	42. Kinclaven.
...	- 2½	- 1½	...	- 2½	- 4	- 3½	- 1	...	43. Kinfauns.
...	...	...	...	- 4	- 4	- 5	- 1	...	44. Kinloch.
- ½	...	- 2	...	- 7	- 9	- 9½	- 2½	...	45. Kinnaird.
...	...	...	...	- 3	- 5	- 6	- 3	...	46. Kinnoul.
...	...	...	...	- 4	- 5	- 5½	- 1½	...	47. Kirkmichael.
...	...	...	...	...	- 5½	...	...	...	48. Lecropt.
...	- 10	...	- 2	- 6	- 4	- 5	...	- 1	49. Lethendy.
...	- 6	...	- 4	- 2¾	- 2½	- 3	- ¼	...	50. Logierait.
...	- ½	- ½	...	- 5	- 6½	- 8½	- 3½	...	51. Longforgan.
...	...	...	...	- 3	- 5	- 3½	- ½	...	52. Madderty.
...	- 6¾	...	- 1½	- 3	- 6	- 6	- 3	...	53. Meigle.
...	- 8	...	- 4	- 3	- 3	- 3	...	...	54. Methven.
...	- 2	...	...	- 4	- 6	- 6	- 2	...	55. Moneydie.
...	...	...	...	- 5¼	- 7	- 6½	- 1¼	...	56. Monivaird.
...	- 8	...	- 6	- 3½	- 5	- 4½	- 1	...	57. Monzie.
...	- 6	...	- 1	- 2	- 6	- 6	- 4	...	58. Moulin.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
PERTH—*contd.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
59. Muckhart	*	*	*	1 2	- 8	- 6
60. Muthill	1 0½	- 6½	1 0½	- 9	- 9	- 9
61. Perth	2 6	1 8	2 -	1 6	- 11	- 10
62. Port-of-Monteith	- 10½	- 6	- 9	- 9	- 4	- 6
63. Rattray	1 -	- 5½	- 9½	- $9\frac{5}{11}$	- $10\frac{10}{19}$	- 10
64. Redgorton	1 1	- 9½	1 -	1 3	- 11	- 9
65. Rhynd	- 4	- 2½	- 3	- 4¼	- 3½	- 4
66. St Madoes	- 5	- 3	- 3	- 2	- 2½	- 3½
67. St Martins	*	*	*	*	*	- 9
68. Scone	1 3	1 2	1 3	1 2	- 10	- 9
69. Tibbermuir	- 8	- 4½	- 6	- 4	- 4	- 5
70. Trinity-Gask	- 10	- 8	- 10	- 6	- 4½	- 6½
71. Weem	- 11	- 8	- 10	1 3	- 9	- 10
RENFREW.						
1. Abbey	(c)	(c)	(c)	1 3	- 11	- 8½
2. Cathcart	(c)	(c)	(c)	- 5½	- 4½	- 5
3. Eaglesham	1 4	- 4	1 -	1 7	- 10	- 7
4. Eastwood	(c)	(c)	(c)	1 4½	1 3	- 11
5. Erskine	(c)	(c)	(c)	- 3	- 6	- 5
6. Greenock	†	†	†	1 -	- 10	- 11
7. Houston	(c)	(c)	(c)	1 3	1 -	1 -
8. Inchinnan	*	*	*	1 0½	- 6	- 6
9. Innerkip and Gourock	(c)	(c)	(c)	- 10	- 5	- 5
10. Kilbarchan	(c)	(c)	(c)	- 9	- 8	- 8
11. Kilmalcolm	(c)	(c)	(c)	- 4½	- 3½	- 4
12. Lochwinnoch	(c)	(c)	(c)	- 7¾	- 7	- 8⅜
13. Mearns	- 10	- 3	- 10	1 7	- 9	- 11
14. Neilston	(c)	(c)	(c)	1 6	1 8	1 7
15. Paisley	(c)	(c)	(c)	2 1	- 9	- 10
16. Port-Glasgow	(c)	(c)	(c)	2 6	1 8	1 7½
17. Renfrew	(c)	(c)	(c)	- 6	- 8	1 0½

(c) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued*..

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	PERTH—*contd.*
...	...	...	...	- 6	- 5	- 6	...	...	59. Muckhart.
...	- 3½	...	- 3½	- 3	- 7	- 4	- 1	...	60. Muthill.
...	1 8	...	1 2	- 4	- 3½	- 4	...	...	61. Perth.
...	- 4½	...	- 3	- 6	- 5	- 6	...	...	62. Port-of-Monteith.
...	- 2	- ½	...	- 2 11/19	- 3 3/19	- 6¾	- 4 13/76	...	63. Rattray.
...	- 4	...	- 3	- 3½	- 7	- 6	- 2½	...	64. Redgorton.
...	...	- 1	...	- 3	- 5	- 7	- 4	...	65. Rhynd.
...	- 1½	- ½	...	- 4½	- 9	- 7	- 2½	...	66. St Madoes.
...	...	...	...	- 3	- 8	1 0½	- 9½	...	67. St Martins.
...	- 6	...	- 6	- 7	- 5	- 7	...	...	68. Scone.
...	- 3	...	- 1	- 2	- 4	- 4	- 2	...	69. Tibbermuir.
...	- 3½	...	- 3½	- 2½	- 4	- 4½	- 2	...	70. Trinity-Gask.
...	- 1	...	...	- 8	- 5	- 4	...	- 4	71. Weem.
									RENFREW.
...	...	...	...	- 3	- 6	- 7	- 4	...	1. Abbey.
...	...	...	...	- 3	- 3½	- 6¼	- 3¼	...	2. Cathcart.
...	- 9	...	- 5	- 4	- 2	- 2	...	- 2	3. Eaglesham.
...	...	...	...	- 2½	- 6	- 8½	- 6	...	4. Eastwood.
...	...	...	...	- 6	- 6½	- 8½	- 2½	...	5. Erskine.
...	...	...	...	- 3½	- 4¾	- 6	- 2½	...	6. Greenock.
...	...	...	...	- 6½	- 9½	- 9½	- 3	...	7. Houston.
...	...	...	...	- 3⅗	- 6½	- 8	- 4⅔	...	8. Inchinnan.
...	...	...	...	- 2⅔	- 5	- 6½	- 3⅝	...	9. Innerkip and Gourock.
...	...	...	...	- 2½	- 6	- 8	- 5½	...	10. Kilbarchan.
...	...	...	...	- 2¼	- 4¾	- 7	- 4¾	...	11. Kilmalcolm.
...	...	...	...	- 3⅝	- 6	- 5¼	- 1⅝	...	12. Lochwinnoch.
- 1	...	- 1	...	- 8	- 5	- 5¾	...	- 2¼	13. Mearns.
...	...	...	...	- 3	- 7	- 8	- 5	...	14. Neilston.
...	...	...	...	- 3	- 7	- 10	- 7	...	15. Paisley.
...	...	...	...	- 3	- 4	- 7½	- 4½	...	16. Port-Glasgow
...	...	...	...	- 4	- 8	- 11	- 7	...	17. Renfrew.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—RATES in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
ROSS AND CROMARTY.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1. Alness	1 10	1 4	1 6	1 6	- 10	- 10
2. Applecross	4 -	2 -	4 -	3 3½	2 8	3 9
3. Avoch	2 11½	1 9	2 4	2 -	1 4	1 6
4. Barvas	2 4	1 8	2 4	2 10	2 9	7 4
5. Contin	1 11⅞	- 5	1 -	1 -	- 6	- 5
6. Cromarty	(c)	(c)	(c)	3 6	2 1⅓	2 4
7. Dingwall	3 3	2 -	2 -	1 4	1 6	1 4
8. Edderton	2 4	1 3	1 5	1 6	1 -	1 1
9. Fearn	1 11½	1 1	1 1	1 3	1 2	1 0½
10. Fodderty	2 3	1 -	1 8	1 4	1 -	1 5
11. Gairloch	3 6	1 6	2 4	2 2	1 10	2 -
12. Glenshiel	1 3	- 5	1 3	- 11	- 9	1 6
13. Killearnan	3 1	1 11	2 2	3 -	1 -	1 11
14. Kilmuir-Easter	3 3½	- 9	2 2	1 4	1 2	1 2
15. Kiltearn	2 4	1 -	1 -	1 4	1 1	- 10
16. Kincardine	2 0½	1 0½	1 2	1 4	1 2	- 10
17. Kintail	2 6	1 6	2 -	2 -	1 8	1 6
18. Knockbain	3 -	1 10½	1 10½	2 1	1 8	1 8
19. Lochalsh	3 -	1 6	2 -	3 4	2 5	2 9
20. Lochbroom	3 4	2 8	3 4	3 -	2 8	2 4
21. Lochcarron	2 6	1 [illegible]	2 6	1 6	- 10	1 3
22. Lochs	2 4	1 8	1 10	2 -	3 8	6 -
23. Logie-Easter	2 2½	1 1	1 1	- 11	- 9	1 2
24. Nigg	(c)	(c)	(c)	1 6	1 5	1 5
25. Resolis	2 4	1 2	1 9	2 -	1 4	2 -
26. Rosemarkie	2 9	1 2	1 7	1 8	1 2	1 4
27. Rosskeen	2 11¼	1 4½	1 8¾	2 -	1 7	2 1
28. Stornoway	3 -	1 8	2 6	1 6	1 8	2 8
29. Tain	5 5½	2 10½	3 4⅔	1 9½	1 4½	1 5
30. Tarbat	2 8½	1 6	1 7	1 7	1 5	2 -

(c) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	ROSS AND CROMARTY.
...	1 -	...	- 8	- 5	- 7	- 9	- 4	...	1. Alness.
...	- 3	...	- 3	- 9	1 6	- 8	...	- 1	2. Applecross.
...	1 5½	...	- 10	- 9	- 9	- 7	...	- 2	3. Avoch.
5 -	...	5 -	...	1 -	2 11	- 6	...	- 6	4. Barvas.
...	1 6⅞	...	- 7	- 6⅔	- 6½	- 3¾	...	- 2 11/12	5. Contin.
...	...	...	...	- 9	- 6	- 4¾	...	- 4¼	6. Cromarty.
...	1 11	...	- 8	- 9	- 6	- 9	...	...	7. Dingwall.
...	1 3	...	- 4	- 4	- 6	- 4	...	...	8. Edderton.
...	- 11	...	- ½	- 4	- 5	- 7	- 3	...	9. Fearn.
...	- 10	...	- 3	- 6⅔	- 5	- 4	...	- 2⅔	10. Fodderty.
...	1 6	...	- 4	- 10	1 6	- 2	...	- 8	11. Gairloch.
- 3	...	- 3	...	- 9	- 8	- 10	- 1	...	12. Glenshiel.
...	1 2	...	- 3	- 9	- 6	- 4	...	- 5	13. Kilearnan.
...	2 1½	...	1 -	- 3	1 -	- 11	- 8	...	14. Kilmuir-Easter.
...	1 6	...	- 2	- 9	- 7	- 1	...	- 8	15. Kiltearn.
...	1 2½	...	- 4	- 6	- 11	- 8	- 2	...	16. Kincardine.
...	1 -	...	- 6	- 6	- 7	- 8	- 2	...	17. Kintail.
...	1 4	...	- 2½	- 4	- 7	- 6½	- 2½	...	18. Knockbain.
...	- 3	- 9	...	- 6	- 10	1 5	- 11	...	19. Lochalsh.
...	1 -	...	1 -	- 9	1 10	- 7	...	- 2	20. Lochbroom.
...	1 3	...	1 3	- 6	1 3	1 -	- 6	...	21. Lochcarron.
3 8	...	4 2	...	- 6	4 4	- 6	...	...	22. Lochs.
...	1 0½	- 1	...	- 4	- 6	- 10½	- 6½	...	23. Logie-Easter.
...	...	...	...	- 4	- 9	- 9	- 5	...	24. Nigg.
...	- 4	- 3	...	- 9	- 9½	- 7	...	- 2	25. Resolis.
...	1 5	...	- 3	- 9	- 5	- 8	...	- 1	26. Rosemarkie.
...	- 10¼	- 4¼	...	- 4	- 10	- 10	- 6	...	27. Rosskeen.
...	- 4	- 2	...	- 9	1 6	- 6	...	- 3	28. Stornoway.
...	4 0½	...	1 11⅔	- 6	- 8	- 11	- 5	...	29. Tain.
...	- 8½	- 5	...	- 6	- 9	- 6	...	...	30. Tarbat.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
Ross—*contd.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
31. Uig	2 8	1 -	1 8	2 -	2 -	3 2
32. Urquhart	5 1	2 4	2 5	3 2	2 4	2 6
33. Urray	2 -	- 8	1 2	1 3	1 1	1 -
ROXBURGH.						
1. Ancrum	- 10	- 5	- 8	- 6	- $4\frac{1}{2}$	- $5\frac{1}{2}$
2. Bedrule	†	†	†	- 4	- $4\frac{1}{2}$	- 5
3. Bowden	- 11	- $5\frac{1}{2}$	- $5\frac{1}{2}$	- 8	- 5	- 6
4. Castleton	†	†	†	- 8	- 4	- 3
5. Cavers	†	†	†	- 6	- 5	- 3
6. Crailing	- 5	- $1\frac{3}{4}$	- $2\frac{1}{3}$	- $1\frac{4}{5}$	- $3\frac{1}{2}$	- 4
7. Eckford	- $10\frac{3}{5}$	- 4	- 4	- $7\frac{5}{11}$	- $2\frac{3}{5}$	- $5\frac{1}{2}$
8. Ednam	†	†	†	- $5\frac{1}{2}$	- $1\frac{3}{4}$	- $3\frac{1}{2}$
9. Hawick	2 6	1 4	1 8	1 7	- 9	- 10
10. Hobkirk	†	†	†	- 2	- 1	- 2
11. Hownam	No return received			- $1\frac{6}{7}$	- $2\frac{1}{2}$	- 2
12. Jedburgh	(*c*)	(*c*)	(*c*)	1 $1\frac{1}{2}$	- $11\frac{2}{5}$	- $11\frac{1}{3}$
13. Kelso	2 4	1 6	1 6	1 $3\frac{3}{4}$	1 $0\frac{1}{6}$	- $9\frac{2}{3}$
14. Kirkton	- $7\frac{1}{2}$	- 3	- 3	- $2\frac{1}{2}$	- 1	- 3
15. Lilliesleaf	1 -	- $5\frac{1}{2}$	- $6\frac{1}{2}$	- $5\frac{1}{2}$	- 9	- 5
16. Linton	- 9	- $4\frac{1}{2}$	- $4\frac{1}{2}$	- $4\frac{2}{3}$	- $4\frac{11}{16}$	- 5
17. Mackerston	- $6\frac{1}{2}$	- $3\frac{1}{2}$	- $3\frac{1}{2}$	1 -	- $2\frac{1}{4}$	- $3\frac{1}{6}$
18. Maxton	- 9	- $4\frac{3}{4}$	- $4\frac{3}{4}$	- 4	- $1\frac{1}{2}$	- 4
19. Melrose	1 -	- 4	1 -	1 -	- $10\frac{1}{2}$	- 8
20. Minto	- 9	- 4	- 5	- 7	- 2	- 4
21. Morebattle	- 8	- $3\frac{1}{2}$	- 4	- $3\frac{2}{3}$	- $2\frac{3}{4}$	- $3\frac{3}{4}$
22. Oxnam	†	†	†	- $3\frac{1}{2}$	- 3	- 3
23. Roberton	- $3\frac{1}{2}$	- $1\frac{7}{12}$	- 3	- 5	- $2\frac{3}{4}$	- 2
24. Roxburgh	†	†	†	- $11\frac{1}{2}$	- 5	- 5
25. St Boswells	1 1	- 6	- 9	- 7	- $5\frac{1}{2}$	- 4
26. Smailholm	- 6	- $3\frac{1}{2}$	- $4\frac{1}{2}$	- 4	- 4	- $4\frac{1}{2}$

(*c*) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	Ross—*contd.*
- 6	...	1 6	...	1 -	3 -	- 7	...	- 5	31. Uig.
...	2 7	- 1	...	- 5½	1 2½	1 -	- 6½	...	32. Urquhart.
...	1 -	...	- 2	- 7⅓	- 6	- 6	...	- 1⅓	33. Urray.
									ROXBURGH.
...	- 4½	...	- 2½	- 5	- 5	- 7⅔	- 2⅔	...	1. Ancrum.
...	...	...	...	- 6	- 7	- 8½	- 2½	...	2. Bedrule.
...	- 5	- ½	...	- 5	- 6½	- 7	- 2	...	3. Bowden.
...	...	...	...	- 6	- 6	- 7	- 1	...	4. Castleton.
...	...	...	...	- 3½	- 5	- 7½	- 4	...	5. Cavers.
...	- 1	- 1⅜	...	- 4	- 1¾	- 8	- 4	...	6. Crailing.
...	- 5 1/10	- 1½	...	- 2⅖	- 4¾	- 8½	- 6 1/10	...	7. Eckford.
...	...	...	...	- 2⅝	- 2	- 5	- 2⅜	...	8. Ednam.
...	1 8	...	- 10	- 3½	- 6¼	- 7¼	- 3¾	...	9. Hawick.
...	...	...	...	- 2	- 3	- 4½	- 2½	...	10. Hobkirk.
...	...	...	...	- 4	- 2	- 5½	- 1½	...	11. Hownam.
...	...	...	...	- 3	- 4½	- 3⅔	- ⅔	...	12. Jedburgh.
...	1 6⅓	...	- 8⅓	- 2	- 4½	1 3	1 1	...	13. Kelso.
...	- 4½	...	...	- 4	- 5	- 9	- 5	...	14. Kirkton.
...	- 7	...	- 1½	- 4	- 4	- 5	- 1	...	15. Lilliesleaf.
...	- 4	- ½	...	- 4	- 6	- 9	- 5	...	16. Linton.
...	- 3⅜	...	- ⅓	- 6	- 3½	- 5	...	- 1	17. Mackerston.
...	- 5	...	- ¾	- 4	- 4½	- 4	...	...	18. Maxton.
...	- 4	...	- 4	- 5	- 7½	- 7	- 2	...	19. Melrose.
...	- 5	...	- 1	- 8	1 4	- 9	- 1	...	20. Minto.
...	- 4¼	...	- ¼	- 2½	- 3½	- 7	- 4½	...	21. Morebattle.
...	...	...	...	- 3¼	- 2½	- 4	- ¾	...	22. Oxnam.
...	- 1½	...	- 1	- 5½	- 7	- 9	- 3½	...	23. Roberton.
...	...	...	...	- 5	- 6½	- 6½	- 1½	...	24. Roxburgh.
...	- 9	...	- 5	- 5	- 4	- 3½	...	- 1½	25. St Boswells.
...	- 1½	...	...	- 4	- 4	- 4½	- ½	...	26. Smailholm.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor

APPENDIX A, No. 2.—RATES in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
ROXBURGH—*contd.*	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
27. Southdean	- 5	- 1½	- 3	- 4	- 3	- 3
28. Sprouston	2 0¾	- 10½	1 1½	- 6	- 4½	- 4
29. Stitchel	- 4¾	- 1¾	- 2½	- 4 7/20	- 3⅛	- 1½
30. Wilton	1 6	- 8	- 10	1 -	- 9	- 9
31. Yetholm	1 8	1 -	1 -	- 8⅓	1 1	1 3½
SELKIRK.						
1. Ashkirk	- 6½	- 3	- 4½	- 3	- 2	- 2½
2. Ettrick	†	†	†	- 4½	- 5	- 4
3. Galashiels	1 -	- 5	- 8	- 9¾	- 9¾	- 7¾
4. Kirkhope	- 9	- 4	- 4	- 5	- 7	- 4
5. Selkirk	†	†	†	- 6½	- 6¾	- 4¾
6. Yarrow	†	†	†	- 7	- 2½	- 2½
STIRLING.						
1. Airth	(*c*)	(*c*)	(*c*)	- 7	- 7½	- 4
2. Baldernock	- 9	- 4	- 4	- 4	- 4½	- 4½
3. Balfron	(*c*)	(*c*)	(*c*)	1 8	1 1	1 1
4. Bothkennar	(*c*)	(*c*)	(*c*)	- 6	- 5	- 6
5. Buchanan	- 9	- 6	- 6	- 4	- 4	- 2
6. Campsie	(*c*)	(*c*)	(*c*)	1 3	1 0½	1 1
7. Denny	(*c*)	(*c*)	(*c*)	1 2½	- 9¼	- 11
8. Drymen	- 10	- 4	- 4	- 5	- 3¾	- 3
9. Dunipace	(*c*)	(*c*)	(*c*)	- 7	- 11½	- 8½
10. Falkirk	(*c*)	(*c*)	(*c*)	1 0½	- 10	- 11
11. Fintry	(*c*)	(*c*)	(*c*)	- 9	- 10	- 7
12. Gargunnock	(*c*)	(*c*)	(*c*)	- 3½	- 5	- 6
13. Killearn	*	*	*	*	*	*
14. Kilsyth	2 -	1 3	1 4	1 4	1 -	- 10
15. Kippen	(*c*)	(*c*)	(*c*)	1 -	- 8	- 7
16. Larbert	(*c*)	(*c*)	(*c*)	1 6	- 10	- 8

(*c*) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

SCHOOL RATES.										
Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	ROXBURGH—*contd.*
...	- 2	...	...	- 2	- 4½	- 4	- 2	...	27. Southdean.
...	1 8¾	...	- 9½	- 1½	- 4	- 6	- 4½	...	28. Sprouston.
...	- 3¼	...	- 1	- 6	- 3½	- 6	...	...	29. Stitchel.
...	- 9	...	- 1	- 5	- 4½	- 6	- 1	...	30. Wilton.
...	- 4½	- 3½	...	- 6	- 5	- 4	...	- 2	31. Yetholm.
									SELKIRK.
...	- 4	...	- 2	- 6	- 7	- 6½	- ½	...	1. Ashkirk.
...	...	...	...	- 2	- 2½	- 4¾	- 2¾	...	2. Ettrick.
...	- 4¼	...	- ¼	- 3¼	- 6	- 5½	- 2¼	...	3. Galashiels.
...	- 5	...	...	- 3	- 4½	- 7¼	- 4¼	...	4. Kirkhope.
...	...	...	...	- 2½	- 2½	- 5½	- 3	...	5. Selkirk.
...	...	...	...	- 5	- 5	- 6¼	- 1¼	...	6. Yarrow.
									STIRLING.
...	...	...	...	- 3	- 7	- 10	- 7	...	1. Airth.
...	- 4½	- ½	...	- 6	- 7½	- 8½	- 2½	...	2. Baldernock.
...	...	...	...	- 5	1 0¾	- 9	- 4	...	3. Balfron.
...	...	...	...	- 3⅗	- 6	- 8½	- 4 9/10	...	4. Bothkennar.
...	- 7	...	- 4	- 2½	- 4⅜	- 4¾	- 2¼	...	5. Buchanan.
...	...	...	...	- 3	- 6½	- 9	- 6	...	6. Campsie.
...	...	...	...	- 3⅝	- 7⅞	- 7⅓	- 3 17/24	...	7. Denny.
...	- 7	...	- 1	- 3½	- 5¼	- 7	- 3½	...	8. Drymen.
...	...	...	...	- 3	- 10 1/16	- 10	- 7	...	9. Dunipace.
...	...	...	...	- 3	- 7	1 2	- 11	...	10. Falkirk.
...	...	...	...	- 4	- 10	- 9	- 5	...	11. Fintry.
...	...	...	...	...	- 3½	- 4¼	- 4¼	...	12. Gargunnock.
...	...	...	...	- 6	- 5	- 4	...	- 2	13. Killearn.
...	1 2	...	- 6	- 2½	- 4	- 6	- 3½	...	14. Kilsyth.
...	...	...	...	- 5	- 9	- 8½	- 3½	...	15. Kippen.
...	...	...	...	- 8	- 11	1 3	- 7	...	16. Larbert.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX A, No. 2.—Rates in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
STIRLING—*continued.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
17. Logie	(*c*)	(*c*)	(*c*)	- 4	- 4½	- 4½
18. Muiravonside	(*c*)	(*c*)	(*c*)	- 8	- 6	- 4½
19. Polmont	(*c*)	(*c*)	(*c*)	1 1½	- 9	- 8
20. St Ninians	(*c*)	(*c*)	(*c*)	- 8¼	- 8½	- 6½
21. Slamannan	- 7½	- 3	- 7½	- 7	- 6	- 6
22. Stirling	2 -	1 2	1 2	1 3	- 1	1 -
23. Strathblane	- 9 9/10	- 8 1/10	- 9	- 4	- 3	- 4
SUTHERLAND.						
1. Assynt	3 -	2 -	2 8	2 4	2 8	2 3
2. Clyne	5 -	2 6	2 6	2 4	1 4	1 6
3. Creich	2 1	1 1¾	2 1	2 -	1 7	1 4
4. Dornoch	2 3½	- 9¼	1 11	1 -	1 8	1 2
5. Duirness	2 -	1 3	2 -	1 2	1 6	1 10
6. Edrachillis	2 2	1 8	2 -	1 10	1 6	1 10
7. Farr	3 6	2 -	2 6	1 8	1 6	2 -
8. Golspie	1 8	- 10	1 2	1 2	1 -	1 -
9. Kildonan	2 -	1 4½	2 -	1 8	- 11½	- 10
10. Lairg	2 1	1 4	1 7	1 -	- 8	1 6
11. Loth	2 -	1 -	1 8	1 3	1 6	1 -
12. Rogart	2 6	1 2	1 6	1 4	1 1	1 4
13. Tongue	4 -	2 2	3 6	3 9	2 6	3 -
WIGTOWN.						
1. Glasserton	1 1	- 7	- 10	- 9	- 6	- 6
2. Inch	1 1	- 10	1 1	- 11	- 7	- 9
3. Kirkcolm	1 10	1 4	1 6	1 4	- 10	- 9
4. Kirkinner	1 -	- 9	- 10	1 -	- 8½	- 7
5. Kirkmaiden	3 -	1 3	1 10	1 8	1 2	- 11
6. Kirkowen	1 6	1 -	1 6	1 -	1 -	1 2
7. Leswalt	3 -	1 10	1 10	2 2	1 2	1 -

(*c*) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstract

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d*	STIRLING—*continued.*
...	...	...	...	- 3½	- 4	- 6½	- 3	...	17. Logie.
...	...	...	...	- 4	- 6	- 7	- 3	...	18. Muiravonside.
...	...	...	...	- 2½	- 9½	- 6½	- 4	...	19. Polmont.
...	...	...	...	- 3	- 5½	- 6½	- 3½	...	20. St Ninians.
...	- 1½	...	- 1½	- 4	- 6	- 7	- 3	...	21. Slamannan.
...	1 -	...	- 2	- 3	- 4	- 8	- 5	...	22. Stirling.
...	- 5 9/10	...	- 5	- 5	- 4½	- 5¼	- ¼	...	23. Strathblane.
									SUTHERLAND.
...	- 9	...	- 5	1 3	1 8	1 6	- 3	...	1. Assynt.
...	3 6	...	1 -	- 7	- 9	1 -	- 5	...	2. Clyne.
...	- 9	...	- 9	- 8½	- 10	- 9	- ½	...	3. Creich.
...	1 1½	...	- 9	- 5½	1 -	1 -	- 6½	...	4. Dornoch.
...	- 2	...	- 2	- 7	- 6	1 4	- 9	...	5. Dairness.
...	- 4	...	- 2	- 9	- 9	1 4	- 7	...	6. Edrachillis.
...	1 6	...	- 6	- 6	- 7	- 10	- 4	...	7. Farr.
...	- 8	...	- 2	- 9	- 6	- 6	...	- 3	8. Golspie.
...	1 2	...	1 2	- 5	- 4½	- 6	- 1	...	9. Kildonan.
...	- 7	...	- 1	- 4	- 6½	- 8	- 4	...	10. Lairg.
...	1 -	...	- 8	1 1	- 6	- 5	...	- 8	11. Loth.
...	1 2	...	- 2	- 8	- 11	- 6	...	- 2	12. Rogart.
...	1 -	...	- 6	- 6	1 8	- 8	- 2	...	13. Tongue.
									WIGTOWN.
...	- 7	...	- 4	- 3	- 8	- 6	- 3	...	1. Glasserton.
...	- 4	...	- 4	- 3	- 3	- 6	- 3	...	2. Inch.
...	1 1	...	- 9	- 2	- 5½	- 7	- 5	...	3. Kirkcolm.
...	- 5	...	- 3	- 2	- 4½	- 6	- 4	...	4. Kirkinner.
...	2 1	...	- 11	- 4	- 10	- 11	- 7	...	5. Kirkmaiden.
...	- 4	...	- 4	- 5	- 6	- 6½	- 1½	...	6. Kirkoswen.
...	2 -	...	- 10	- 3	- 9	- 8	- 5	...	7. Leswalt.

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APPENDIX A, No. 2.—RATES in the £ of Poor Rates and

COUNTY AND PARISH.	POOR RATES.					
	Highest Rate per £ of Poor Rates between 1846 and 1866.	Lowest Rate per £ of Poor Rates between 1846 and 1866.	Rate per £ of Poor Law Assessable Rental imposed in			
			1867.	1874.	1885.	1893.
WIGTOWN—*continued.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
8. Luce, New	1 10	1 -	1 2	1 2	- 10	- 9
9. Luce, Old	1 4½	- 11	1 -	- 11	- 5	- 6
10. Mochrum	2 -	1 3	1 4	- 10	- 6	- 10
11. Penninghame	(*c*)	(*c*)	(*c*)	1 1	- 9	- 9
12. Portpatrick	4 -	2 3	2 6	2 4	1 3	1 5
13. Sorby	(*c*)	(*c*)	(*c*)	1 -	- 7	- 7½
14. Stoneykirk	2 -	1 2½	1 10	1 8	- 9	1 -
15. Stranraer	(*c*)	(*c*)	(*c*)	1 6	1 4	1 6
16. Whithorn	1 2	1 2	1 2	1 -	- 10	- 11
17. Wigtown	(*c*)	(*c*)	(*c*)	1 6	1 4	- 10
ZETLAND.						
1. Bressay	4 -	2 6	3 6	5 -	4 6	4 9
2. Delting	2 10	1 10	2 10	3 -	4 4⅓	5 4
3. Dunrossness	*	*	*	3 8	4 -	4 -
4. Fetlar	3 6	- 8	3 4	2 6	3 8	5 8
5. Lerwick	No return received.			3 2	1 10	2 5½
6. Nesting	3 -	2 4	3 -	4 -	7 5	6 8
7. North Mavine	3 2	2 6	2 6	2 7	4 9	5 -
8. Sandsting	3 9	2 6	3 6	3 8	3 5⅓	4 10⅔
9. Tingwall	3 8	2 11	3 3	3 9	3 11	5 6
10. Unst	4 9	- 3	4 4	2 6	3 -	3 10
11. Walls	2 8	- 6	2 8	2 11	5 3	7 4½
12. Yell	5 -	- 4½	5 -	3 6	4 -	5 6

(*c*) Classified Parish; rate not stated in Return from which figures were abstracted.
* Parish unassessed.
† Assessment levied according to established usage; rate not stated in Return from which figures were abstracted.

of School Rates levied at different periods—*continued.*

Difference between Highest Rates prior to 1867 and Rate in 1893.		Difference between Rate in 1867 and Rate in 1893.		SCHOOL RATES. Rate per £ of Poor Law Assessable Rental imposed in			Difference between Rate in 1874 and Rate in 1893.		COUNTY AND PARISH.
Increase.	Decrease.	Increase.	Decrease.	1874.	1885.	1893.	Increase.	Decrease.	
s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	WIGTOWN—*continued.*
...	1 1	...	- 5	- 7	- 4½	- 5	...	- 2	8. Luce, New.
...	- 10½	...	- 6	- 3	- 4½	- 6	- 3	...	9. Luce, Old.
...	1 - 2	...	- 6	- 2½	- 10	- 8	- 5½	...	10. Mochrum.
...	...	...	...	- 3	- 4½	- 4	- 1	...	11. Penninghame.
...	2 7	...	1 1	- 3½	- 7	- 8¼	- 4¾	...	12. Portpatrick.
...	...	...	...	- 3	- 5	- 4½	1½	...	13. Sorby.
...	1 -	...	- 10	- 3	- 7½	- 6¾	- 3¾	...	14. Stoneykirk.
...	...	...	...	- 3	- 7	- 10	- 7	...	15. Stranraer.
...	- 3	...	- 3	- 4	- 6	- 6½	- 2½	...	16. Whithorn.
...	...	...	...	- 3	- 8	- 11	- 8	...	17. Wigtown.
									ZETLAND.
- 9	...	1 3	...	- 9	- 7	- 8	...	- 1	1. Bressay.
2 6	...	2 6	...	- 10	2 2⅔	2 1⅓	1 3⅓	...	2. Delting.
...	...	...	...	- 3	1 3	1 2	- 11	...	3. Dunrossness.
2 2	...	2 4	...	- 9	2 -	1 10	1 1	...	4. Fetlar.
...	...	...	...	- 9	- 5	- 5½	...	- 3½	5. Lerwick.
3 8	...	3 8	...	- 9	2 -	2 -	1 3	...	6. Nesting.
1 10	...	2 6	...	- 9	2 4	2 -	1 3	...	7. North Mavine.
1 1⅔	...	1 4⅔	...	- 9	2 -	2 -	1 3	...	8. Sandsting.
1 10	...	2 3	...	- 9	1 3	1 3	- 6	...	9. Tingwall.
...	- 11	...	- 6	- 9	1 6	1 4	- 7	...	10. Unst.
4 8½	...	4 8½	...	1 6	2 7	2 5	- 11	...	11. Walls.
- 6	...	- 6	...	- 9	2 6	2 2	1 5	...	12. Yell.

Note.—The figures for the first three columns are taken from House of Commons Return No. 357 of 1868; those for 1874 from House of Commons Return No. 400 of 1874; those for 1885 from House of Commons Return No. 316 of 1885; those for 1893 from Returns furnished to the Board of Supervision by Inspectors of Poor.

APPENDIX

TABLE showing for the Years 1856, 1867, 1874, 1881, and 1893, the Gross the Poor, the Amount received from Poor Rates, and the

COUNTIES.	1856.				1867.			
	Gross Valuation.	Gross Valuation in Assessed Parishes.	Poor Rates.	Rate per £ on Gross Valuation in Assessed Parishes.	Gross Valuation.	Gross Valuation in Assessed Parishes.	Poor Rates.	Rate per £ on Gross Valuation in Assessed Parishes.
				s. d.				s. d.
1. Aberdeen	733,464	638,585	39,272	1 2·8	982,530	907,238	52,009	1 1·8
2. Argyll	290,677	260,422	21,614	1 7·9	395,787	378,920	29,296	1 6·6
3. Ayr	724,861	642,985	30,917	11·5	1,016,888	921,692	44,379	11·6
4. Banff	146,957	136,889	9,973	1 5·5	188,885	188,885	15,585	1 7·8
5. Berwick	297,513	296,015	10,565	8·6	347,768	345,385	12,121	8·4
6. Bute	53,568	53,568	3,607	1 4·2	72,207	72,207	4,513	1 3·0
7. Caithness	95,290	83,862	6,177	1 5·7	127,214	113,149	11,154	1 11·7
8. Clackmannan	69,698	69,698	3,565	1 0·3	86,348	86,348	4,151	11·5
9. Dumbarton	169,835	155,210	9,629	1 2·9	282,849	272,764	13,413	11·8
10. Dumfries	414,108	383,181	16,761	10·5	546,606	517,816	19,266	8·9
11. Edinburgh	1,320,156	1,320,156	70,967	1 0·9	1,877,823	1,877,823	94,843	1 0·1
12. Elgin	138,889	138,889	8,523	1 2·7	187,686	187,686	11,441	1 2·6
13. Fife	688,838	554,872	24,565	10·6	848,010	746,848	28,942	9·3
14. Forfar	650,429	510,881	34,003	1 3·9	1,056,470	930,122	44,363	11·4
15. Haddington	281,153	239,305	9,368	9·4	318,278	298,744	12,099	9·7
16. Inverness	226,038	219,568	18,050	1 7·7	317,473	314,577	27,117	1 8·7
17. Kincardine	177,366	148,050	6,364	10·3	246,977	231,572	10,297	10·7
18. Kinross	50,815	44,943	1,269	6·8	63,569	56,243	1,582	6·8
19. Kirkcudbright	219,109	187,473	10,431	1 1·4	328,825	322,896	13,365	9·9
20. Lanark	2,285,432	2,264,223	119,758	1 0·7	3,301,545	3,280,972	140,279	10·3
21. Linlithgow	144,039	129,615	7,391	1 1·7	211,829	199,917	9,194	11·0
22. Nairn	24,954	24,954	1,647	1 3·8	33,083	33,083	2,445	1 5·7
23. Orkney	41,097	22,149	1,906	1 8·7	55,931	40,861	3,119	1 6·3
24. Peebles	80,573	67,841	2,249	8·0	126,747	110,021	2,976	6·5
25. Perth	711,657	512,080	22,872	10·7	960,358	859,134	33,400	9·3
26. Renfrew	522,243	515,452	29,647	1 1·8	766,546	757,349	38,025	1 0·0
27. Ross and Cromarty	186,795	186,795	17,950	1 11·1	242,066	242,066	19,461	1 7·3
28. Roxburgh	323,985	323,985	12,962	9·6	405,873	405,873	12,726	7·5
29. Selkirk	67,040	67,040	2,065	7·4	85,868	85,868	2,610	7·3
30. Stirling	368,261	342,841	16,976	11·9	475,002	466,180	19,592	10·1
31. Sutherland	45,949	45,949	3,944	1 8·6	58,412	58,412	5,959	2 0·5
32. Wigtown	170,750	170,750	11,936	1 4·8	214,910	214,910	14,903	1 4·6
33. Zetland	23,435	9,600	1,138	2 4·5	30,191	26,979	3,870	2 10·4
Total,	11,744,969	10,767,766	588,066	1 1·1	16,260,554	15,552,540	758,495	11·7

Note.—The valuations for 1853, 1867, and 1874 are taken from Parliamentary Returns, and those for 1881 and 1856, 1867, and 1874, are taken from the Annual Reports of the Board of Supervision for these years, and those for sioners have caused a considerable number of alterations in the areas of counties in 1892, and adjustments have

A.—No. 3.

Valuation of Scotland, Gross Valuation of Parishes Assessed for the Relief of Rate per £ on the Gross Valuation in Assessed Parishes.

1874.				1881.				COUNTIES.
Gross Valuation.	Gross Valuation in assessed Parishes.	Poor Rates.	Rate per £ on Gross Valuation in Assessed Parishes.	Gross Valuation.	Gross Valuation in Assessed Parishes.	Poor Rates.	Rate per £ on Gross Valuation in Assessed Parishes.	
			s. d.				s. d.	
1,132,824	1,101,034	60,485	1 1·2	1,329,750	1,301,148	53,191	9·8	1. Aberdeen.
437,282	418,172	26,784	1 3·4	506,283	484,608	25,159	1 0·5	2. Argyll.
1,175,746	1,082,869	41,439	9·2	1,277,216	1,250,694	48,830	8·4	3. Ayr.
213,901	213,901	17,377	1 7·5	231,200	231,200	14,184	1 2·7	4. Banff.
376,188	373,720	12,288	7·9	399,949	397,465	8,736	5·3	5. Berwick.
87,972	87,972	4,084	11·1	114,735	114,735	3,926	8·2	6. Bute.
138,919	130,547	13,680	2 1·1	158,252	149,139	10,776	1 5·3	7. Caithness.
98,590	98,590	4,896	11·9	125,943	125,943	4,455	8·5	8. Clackmannan.
345,158	345,158	12,145	8·4	467,058	467,058	12,239	6·3	9. Dumbarton.
600,327	600,327	19,751	7·9	625,832	625,832	17,146	6·6	10. Dumfries.
2,181,838	2,181,838	91,555	10·1	2,733,257	2,733,257	83,812	7·4	11. Edinburgh.
222,998	222,998	12,721	1 1·7	228,169	228,169	10,728	11·3	12. Elgin.
923,379	846,538	29,980	8·5	1,016,685	939,106	30,148	7·7	13. Fife.
1,264,342	1,098,593	45,962	10·0	1,480,924	1,369,090	41,981	7·4	14. Forfar.
338,405	338,405	12,131	8·6	353,797	353,797	9,957	6·8	15. Haddington.
357,508	354,598	26,828	1 5·8	411,889	408,397	23,914	1 2·1	16. Inverness.
258,687	248,586	9,601	9·3	267,008	267,008	6,706	6·0	17. Kincardine.
71,138	63,069	1,534	5·8	77,085	77,085	1,554	4·8	18. Kinross.
365,932	365,932	13,177	8·6	406,848	406,848	11,260	6·6	19. Kirkcudbright.
4,198,957	4,167,317	159,539	9·2	5,335,421	5,302,866	208,551	9·4	20. Lanark.
238,789	238,789	9,092	9·1	269,474	269,474	7,969	7·1	21. Linlithgow.
37,214	37,214	2,644	1 5·1	43,451	43,451	2,313	1 0·8	22. Nairn.
62,674	45,482	3,619	1 7·1	74,629	59,790	4,152	1 4·7	23. Orkney.
141,708	122,481	3,378	6·6	155,731	132,136	2,393	4·3	24. Peebles.
997,739	944,712	34,568	8·8	1,064,296	1,014,406	30,840	7·3	25. Perth.
937,345	937,345	41,741	10·7	1,173,882	1,173,882	51,539	10·5	26. Renfrew.
283,119	283,119	22,696	1 7·2	314,213	314,213	23,986	1 6·3	27. Ross and Cromarty.
461,577	461,577	13,728	7·1	508,240	508,240	11,366	5·4	28. Roxburgh.
102,862	102,862	2,369	5·5	125,403	125,403	2,745	5·3	29. Selkirk.
511,058	497,796	19,872	9·6	587,088	573,255	18,791	7·9	30. Stirling.
91,516	91,516	5,933	1 3·6	107,651	107,651	6,779	1 3·1	31. Sutherland.
231,922	231,922	13,583	1 2·1	265,715	265,715	9,874	8·9	32. Wigtown.
33,100	33,100	5,289	3 2·3	39,394	39,394	5,591	2 10·1	33. Zetland.
189,20,714	18,368,079	793,969	10·4	22,276,468	21,860,455	800,591	8·8	

1893 from Returns made to the Board of Supervision by Inspectors of Poor. The figures of Poor Rates raised for 1881 and 1893, from the Annual Scottish Local Taxation Returns. The determinations of the Boundary Commis- been made in the figures for previous years to afford a proper comparison.

Continued on following page.

APPENDIX A, No 3—*continued.*

COUNTIES.	1893.				Difference in Rate in 1856 and 1893.	
	Gross Valuation.	Gross Valuation in Assessed Parishes.	Poor Rates.	Rate per £ on Gross Valuation in Assessed Parishes.	Increase.	Decrease.
				s. d.	d.	d.
1. Aberdeen	1,515,376	1,493,079	51,000	8·2	...	6·6
2. Argyll	506,693	488,983	23,372	11·5	...	8·4
3. Ayr	1,356,344	1,346,026	40,009	7·1	...	4·4
4. Banff	250,934	250,934	13,917	1 1·3	...	4·2
5. Berwick	316,528	314,449	6,991	5·3	...	3·3
6. Bute	124,906	124,906	3,227	6·2	...	10·0
7. Caithness	156,759	147,378	13,060	1 9·3	3·6	...
8. Clackmannan	152,345	152,345	3,181	5·0	...	7·3
9. Dumbarton	528,400	528,400	12,822	5·8	...	9·1
10. Dumfries	609,947	609,947	16,037	6·3	...	4·2
11. Edinburgh	3,266,961	3,266,961	75,406	5·5	...	7·4
12. Elgin	237,964	237,964	11,714	11·8	...	2·9
13. Fife	1,110,393	1,070,306	24,950	5·6	...	5·0
14. Forfar	1,522,618	1,452,891	47,829	7·9	...	8·0
15. Haddington	301,840	301,840	8,502	6·8	...	2·6
16. Inverness	425,025	425,025	27,214	1 3·4	...	4·3
17. Kincardine	252,014	252,014	5,466	5·2	...	5·1
18. Kinross	68,116	68,116	1,155	4·1	...	2·7
19. Kirkcudbright	361,645	361,645	10,004	6·6	...	6·8
20. Lanark	6,203,384	6,184,411	189,002	7·3	...	5·4
21. Linlithgow	346,118	346,118	8,407	5·8	...	7·9
22. Nairn	46,574	46,574	2,078	10·7	...	5·1
23. Orkney	77,109	72,054	5,559	1 6·5	...	2·2
24. Peebles	137,683	123,533	2,114	4·1	...	3·9
25. Perth	1,046,898	1,013,060	27,865	6·6	...	4·1
26. Renfrew	1,321,327	1,321,327	43,144	7·8	...	6·0
27. Ross and Cromarty	308,012	308,012	22,431	1 5·4	...	5·7
28. Roxburgh	430,230	430,230	9,374	5·2	...	4·4
29. Selkirk	145,424	145,424	2,837	4·7	...	2·7
30. Stirling	664,128	646,157	18,923	7·0	...	4·9
31. Sutherland	101,834	101,834	7,159	1 4·9	...	3·7
32. Wigtown	242,112	242,112	9,312	9·2	...	7·6
33. Zetland	44,842	44,842	6,635	2 11·5	7·0	...
Total,	24,180,483	23,918,897	750,696	7·5	...	5·6

APPENDIX A.—No. 4.

STATEMENT showing Valuation, Poor Law Expenditure, and Rating, &c., in Scotland in 1817 and various subsequent Years.

Year.	Total Valuation.	Expenditure on Relief and Management (exclusive of the cost of Buildings).	Rate per £ of Valuation.	Legal Assessment.	Number of Assessed Parishes.	Valuation of Assessed Parishes.	Rate of Assessment per £ of Valuation in Assessed Parishes.
	£	£	s. d.	£		£	s. d.
1817	*6,652,000	†114,000	0 4	†49,719	192	*2,661,241	0 4½
1841	‡9,300,000	‡218,481	0 5½	§128,258	238	Not ascertained.	...
1848	10,236,229	533,362	1 0½	464,867	600	do.	..
1856	11,744,969	602,822	1 0¼	588,066	716	10,767,766	1 1
1867	16,260,554	757,212	0 11	758,495	783	15,552,540	0 11¾
1874	18,920,714	799,130	0 10¼	793,969	811	18,368,079	0 10¼
1881	22,276,468	853,348	0 9¼	‖800,591	823	21,860,455	0 8¾
1892	23,979,566	871,306	0 8¾	753,744	839	23,719,998	0 7¾
1893	24,180,483	873,947	0 8¾	750,696	839	23,918,897	0 7½

* Annual Value of real property in 1815, as stated in House of Commons Return No. 348, 1831, apparently compiled from Property Tax Assessment Rolls.
† Compiled from House of Commons Paper, No. 195, June 1820.
‡ From statistics shown in 1st Annual Report of Board of Supervision.
§ House of Commons Return, No. 361, 1843.
‖ Local Taxation Returns, 1881.
The other figures are mainly taken from the Annual Reports of the Board of Supervision.

APPENDIX

TABLE showing the Gross Valuation, Amount of School Rates
County in Scotland in the

COUNTIES.	1874.		
	Gross Valuation.	*School Rates.	Average Rate per £ of Gross Valuation.
	£	£	d.
1. Aberdeen	1,132,824	14,502	3·1
2. Argyll	437,282	9,111	5·0
3. Ayr	1,175,746	9,808	2·0
4. Banff	213,901	3,220	3·6
5. Berwick	376,188	4,070	2·6
6. Bute	87,972	1,432	3·9
7. Caithness	138,919	2,227	3·8
8. Clackmannan	98,590	1,028	2·5
9. Dumbarton	345,158	3,493	2·4
10. Dumfries	600,327	6,658	2·7
11. Edinburgh	2,181,838	14,514	1·6
12. Elgin	222,998	2,958	3·2
13. Fife	923,379	8,311	2·2
14. Forfar	1,264,342	10,362	1·9
15. Haddington	338,405	3,364	2·3
16. Inverness	357,508	7,684	5·2
17. Kincardine	258,687	3,010	2·7
18. Kinross	71,138	272	0·9
19. Kirkcudbright	365,932	4,851	3·2
20. Lanark	4,198,957	46,085	2·6
21. Linlithgow	238,789	1,933	1·9
22. Nairn	37,214	559	3·6
23. Orkney	62,674	1,518	5·8
24. Peebles	141,708	1,471	2·5
25. Perth	997,739	12,420	2·9
26. Renfrew	937,345	6,996	1·8
27. Ross and Cromarty	283,119	6,022	5·1
28. Roxburgh	461,577	5,144	2·7
29. Selkirk	102,862	1,277	2·9
30. Stirling	511,058	4,995	2·3
31. Sutherland	91,516	2,082	5·5
32. Wigtown	231,922	2,534	2·6
33. Zetland	33,100	926	6·7
Total,	18,920,714	204,837	2·6

* *Note.*—The School Rates for 1874 and 1881 have been taken from the 2nd and 9th Annual Reports of Taxation Returns (Scotland) Act made by

A.—No. 5.

collected, and average Rate per £ of School Rate in each
Years 1874, 1881, and 1893.

1881.			1893.			Increase in the Rate in 1893 as compared with 1874.
Gross Valuation.	*School Rates.	Average Rate per £ of Gross Valuation.	Gross Valuation.	*School Rates.	Average Rate per £ of Gross Valuation.	
£	£	*d.*	£	£	*d.*	*d.*
1,329,750	32,818	5·9	1,515,376	43,814	6·9	3·8
506,283	14,368	6·8	506,693	14,944	7·1	2·1
1,277,216	22,253	4·2	1,356,344	27,045	4·8	2·8
231,200	7,613	7·9	250,934	7,896	7·5	3·9
399,949	6,269	3·8	316,528	6,753	5·1	2·5
114,735	2,602	5·4	124,906	2,359	4·5	0·6
158,252	6,150	9·3	156,759	5,366	8·2	4·4
125,943	1,602	3·1	152,345	3,526	5·6	3·1
467,058	8,761	4·5	528,400	15,690	7·1	4·7
625,832	11,383	4·4	609,947	13,486	5·3	2·6
2,733,257	40,530	3·6	3,266,961	83,364	6·1	4·5
228,169	7,946	8·4	237,964	7,074	7·1	3·9
1,016,685	17,487	4·1	1,110,393	25,845	5·6	3·4
1,480,924	21,122	3·4	1,522,618	44,414	7·0	5·1
353,797	7,111	4·8	301,840	7,175	5·7	3·4
411,889	11,956	6·9	425,025	12,108	6·8	1·6
267,008	6,100	5·5	252,014	6,869	6·5	3·8
77,085	914	2·8	68,116	961	3·4	2·5
406,848	7,591	4·5	361,645	7,469	5·0	1·8
5,385,421	80,592	3·6	6,203,384	154,305	6·0	3·4
269,474	4,121	3·7	346,118	7,434	5·2	3·3
43,451	1,447	7·9	46,574	1,090	5·6	2·0
74,629	2,513	8·1	77,109	2,299	7·2	1·4
155,731	2,335	3·6	137,683	3,563	6·2	3·7
1,064,296	19,413	4·4	1,046,898	22,417	5·1	2·2
1,173,882	22,702	4·6	1,321,327	35,317	6·4	4·6
314,213	12,172	9·3	308,012	7,883	6·1	1·0
508,240	8,210	3·9	430,230	9,779	5·5	2·8
125,403	2,523	4·8	145,424	3,654	6·0	3·1
587,038	12,555	5·1	664,128	19,308	7·0	4·7
107,651	3,791	8·4	101,834	3,576	8·4	2·9
265,715	5,717	5·2	242,112	6,435	6·4	3·8
39,394	1,846	11·2	44,842	2,047	11·0	4·3
22,276,468	414,513	4·5	24,180,483	615,265	6·1	3·5

the Accountant for Scotland to the Scotch Education Department, and for 1893 from Returns under the Local Inspectors of Poor to the Board of Supervision.

APPENDIX A.—No. 6.

Rate per £ of School Rates levied by Burgh School Boards in 1874, 1885, and 1893.

Burghs.	School Rates levied in			Difference between Rates in 1893 as compared with 1874.	
	1874.	1885.	1893.	Increase.	Decrease.
	s. d.	s. d.	s. d.	s. d.	s. d.
Aberdeen	0 2	0 7	0 9	0 7	...
Airdrie	0 4	0 9½	0 8	0 4	...
Alloa	0 2	0 4½	0 8	0 6	...
Annan	0 3	0 4	0 4	0 1	...
Arbroath	0 2½	0 4	1 0	0 9½	...
Ayr	0 3	0 6	0 6	0 3	...
Banff	0 5	0 6	0 8	0 3	...
Bathgate	0 3	0 5½	0 4¼	0 1¼	...
Brechin	0 2¾	0 4½	0 11	0 8¼	...
Broughty Ferry	0 3	0 5	0 11½	0 8½	...
Burntisland	0 2	0 4½	0 8½	0 6½	...
Campbeltown	0 7	0 7½	0 11½	0 4½	...
Cromarty	0 9	0 6	0 4½	...	0 4½
Culross	0 3	0 3½	0 7½	0 4½	...
Cupar	0 1½	...	0 5	0 3½	...
Dalkeith	0 3	0 5	0 8	0 5	...
Dingwall	0 9	0 6	0 9	...	...
Dornoch	0 5½	1 0	1 0	0 6½	...
Dumbarton	0 3	0 6	0 9	0 6	...
Dumfries	0 3	0 5	0 8	0 5	...
Dunbar	0 9½	0 8½	0 6	...	0 3½
Dundee	0 1	0 2¾	0 9½	0 8½	...
Dunfermline	0 3	0 6	0 10	0 7	...
Dysart	0 2¾	0 3½	0 3½	0 0¾	...
Edinburgh	0 2	0 4	0 7	0 5	...
Elgin	0 2	0 7	0 10½	0 8½	...
Falkirk	0 2½	0 8	1 4	1 1½	...
Forfar	0 3	0 7	0 9	0 6	...
Forres	0 6	0 10	0 9½	0 3½	...
Galashiels	0 2	0 6	0 9	0 7	...
Girvan	0 3	0 10	0 6	0 3	...
Glasgow	0 4	0 5	0 8	0 4	...
Greenock	0 2	0 5½	0 9	0 7	...
Haddington	0 2	1 0	1 2	1 0	...

APPENDIX A.—No. 6—*continued.*

BURGHS.	School Rates levied in			Difference between Rates in 1893 as compared with 1874.	
	1874.	1885.	1893.	Increase.	Decrease.
	s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*
Hamilton	0 2	0 5	0 6	0 4	...
Hawick	0 3	0 4	0 6	0 3	...
Inverbervie	0 6½	0 9	0 11½	0 5	...
Inverness	0 1½	0 5	0 9	0 7½	...
Irvine	0 6	0 7	0 10	0 4	...
Jedburgh	0 4⅕	1 1	1 0	0 7⅘	...
Kilmarnock	0 3	0 5	0 6	0 3	...
Kilsyth	...	0 4	0 4	0 4	...
Kinghorn	0 3½	0 5	0 9	0 5½	...
Kintore	0 7½	0 8½	0 6½	...	0 1
Kirkcaldy	0 4	0 5	0 10	0 6	...
Kirkcudbright	0 4⅜	0 6	0 5	0 0½	...
Kirkintilloch	0 3½	1 2	1 1	0 9½	...
Kirkwall	0 4	1 0	1 4	1 0	...
Lanark	0 8	0 4	0 5	...	0 3
Leith	0 2	0 4	0 10	0 8	...
Linlithgow	0 5	0 5½	0 9½	0 4½	...
Lochmaben	0 1½	0 6	0 8	0 6½	...
Montrose	0 2⅜	0 4¼	1 1	0 10⅝	...
Musselburgh	0 3	0 5½	0 6½	0 3½	...
Nairn	0 2½	0 6½	0 7½	0 5	...
Oban	0 4	0 3½	0 6½	0 2½	...
Paisley	0 3	0 7	0 10	0 7	...
Peebles	0 2	0 7	0 10½	0 8½	...
Perth	0 4	0 5	0 7½	0 3½	...
Peterhead	0 3	0 3	1 1	0 10	...
Port-Glasgow	0 3	0 8	0 9	0 6	...
Portobello	0 3	0 6½	0 7½	0 4½	...
Queensferry	0 3	0 5	0 3	...	...
Renfrew	0 4	0 3	0 11	0 7	...
Rothesay	0 3	0 5	0 4	0 1	...
Rutherglen	0 2	0 3½	0 6	0 4	...
St Andrews	0 0¾	0 1	0 4½	0 3¾	...
Sanquhar	0 2	0 5	0 8	0 6	...
Selkirk	0 4	0 4	0 8	0 4	...
Stirling	0 4	0 4	0 8	0 4	...
Stranraer	0 3	0 7	0 10	0 7	...
Tain	0 6	0 8	0 11	0 5	...
Wick	0 6	1 4	1 2	0 8	...

Note.—The figures for 1874 are taken from House of Commons Return No. 400 of 1874; for 1885, from House of Commons Return No. 316 of 1885; for 1893, from Returns furnished to the Board of Supervision by Inspectors of the Poor.

APPENDIX A—No. 7.

Parishes in which the Poor and School Rates together amounted to 3s. per £ and upwards of Net Valuation in 1874, 1885, and 1893.

1874.			1885.			1893.		
PARISH.	COUNTY.	Rate per £.	PARISH.	COUNTY.	Rate per £.	PARISH.	COUNTY.	Rate per £
		s. d.			s. d.			s. d.
Bressay	Zetland	5 9	Nesting	Zetland	9 5	Walls	Zetland	9 9½
Kilfinichen	Argyll	5 0	Lochs	Ross	8 0	Nesting	Zetland	8 8
North Knapdale	Argyll	5 0	Walls	Zetland	7 10	Barvas	Ross	7 10
Barra	Inverness	4 10	North Mavine	Zetland	7 1	Yell	Zetland	7 8
Nesting	Zetland,	4 9	Barra	Inverness	7 0	Fetlar	Zetland	7 6
Sleat	Inverness	4 9	Delting	Zetland	6 7	Delting	Zetland	7 5⅓
North Uist	Inverness	4 8	Yell	Zetland	6 6	North Uist	Inverness	7 0
Tingwall	Zetland	4 6	Harris	Inverness	6 0	North Mavine	Zetland	7 0
Sandsting	Zetland	4 5	Barvas	Ross	5 8	Sandsting	Zetland	6 10⅔
Walls	Zetland	4 5	Fetlar	Zetland	5 8	Tingwall	Zetland	6 9
Yell	Zetland	4 3	Sandsting	Zetland	5 5⅓	Lochs	Ross	6 6
Tongue	Sutherland	4 3	Dunrossness	Zetland	5 3	Kilbrandon	Argyll	5 10½
Cromarty	Ross and Cromarty	4 3	Tingwall	Zetland	5 2	Kilmuir	Inverness	5 6½
Tyree	Argyll	4 3	Strath	Inverness	5 1	Bressay	Zetland,	5 5
Latheron	Caithness	4 2½	Bressay	Zetland	5 1	Dunrossness	Zetland	5 2
Applecross	Ross	4 0½	North Uist	Inverness	5 0	Unst	Zetland	5 2
Dunrossness	Zetland	3 11	Uig	Ross	5 0	Strath	Inverness	4 8
Lerwick	Zetland	3 11	North Knapdale	Argyll	4 10	Tyree	Argyll	4 6
Delting	Zetland	3 10	Latheron	Cathness	4 8½	Applecross	Ross	4 5
Lochalsh	Ross	3 10	Kilbrandon	Argyll	4 8	Snizort	Inverness	4 4½
Barvas	Ross	3 10	Sleat	Inverness	4 8	Duirnish	Inverness	4 4

Strath	Inverness	3	9	Unst	Zetland	4	6	North Knapdale	Argyll	4	2
Killearnan	Ross	3	9	Lochbroom	Ross	4	6	Lochalsh	Ross	4	2
Lochbroom		3	9	Assynt	Sutherland	4	4	Sleat	Inverness	4	0
Glassary	Argyll	3	8	Tongue	Sutherland	4	2	South Uist		4	0
Portree	Inverness	3	8	Applecross	Ross	4	2	Uig	Ross	3	9
Urquhart	Ross	3	7½	Portree	Inverness	4	0	Assynt	Sutherland	3	9
Assynt	Sutherland	3	7	Snizort		4	0	Kilfinichen	Argyll	3	8
Stronsay	Orkney	3	6	Tyree	Argyll	3	9	Latheron	Caithness	3	8
Snizort	Inverness	3	5	Wick	Caithness	3	7½	Tongue	Sutherland	3	8
Urquhart	Inverness	3	4	Urquhart	Ross	3	6½	Ardnamurchan	Argyll	3	7
North Mavine	Zetland	3	4	Ardnamurchan	Argyll	3	6	Barra	Inverness	3	7
Unst	Zetland	3	3	Canisbay	Caithness	3	6	Harris	Inverness	3	6
Fetlar		3	3	Glassary	Argyll	3	5	Urquhart	Ross	3	6
South Uist	Inverness	3	3	Gairloch	Ross	3	4	Canisbay	Caithness	3	4
Kilmuir		3	3								
Ardnamurchan	Argyll	3	2⅝	Lochalsh	Ross	3	3	Stornoway	Ross	3	2
Tyrie	Aberdeen	3	2⅝	Duirnish	Inverness	3	3	Duirness	Sutherland	3	2
Lady	Orkney	3	2	Stornoway	Ross	3	2	Edrachillis		3	2
Marnoch	Banff	3	1½	Marnoch	Banff	3	1½	Cullen	Banff	3	2
Stromness	Orkney	3	1	South Uist	Inverness	3	1	Inveraray	Argyll	3	2
Ardersier	Inverness	3	1	Girvan	Ayr	3	0½	Ardersier	Inverness	3	0
Fyvie	Aberdeen	3	0	Banff	Banff	3	0	Glenelg		3	0
Rothiemay	Banff	3	0	Kilfinichen	Argyll	3	0	Stronsay	Orkney	3	0
Wick	Caithness	3	0	Abernethy	Inverness	3	0				
Lethnot	Forfar	3	0								
Gairloch	Ross	3	0								
Uig		3	0								

APPENDIX

TABLE Showing for each County in Scotland, the Average Poor and School Total Rate per £ in 1893

COUNTIES.	1856.			1874.		
	Poor Rate.	*School Rate.	Total.	Poor Rate.	School Rate.	Total.
	s. d.	*d.*	*s. d.*	*s. d.*	*d.*	*s. d.*
1. Aberdeen	1 2·8	1·5	1 4·3	1 1·2	3·1	1 4·3
2. Argyll	1 7·9	2·5	1 10·4	1 3·4	5·0	1 8·4
3. Ayr	11·5	1·0	1 0·5	9·2	2·0	11·2
4. Banff	1 5·5	1·8	1 7·3	1 7·5	3·6	1 11·1
5. Berwick	8·6	1·3	9·9	7·9	2·6	10·3
6. Bute	1 4·2	1·9	1 6·1	11·1	3·9	1 3·0
7. Caithness	1 5·7	1·9	1 7·6	2 1·1	3·8	2 4·9
8. Clackmannan	1 0·3	1·2	1 1·5	11·9	2·5	1 2·4
9. Dumbarton	1 2·9	1·2	1 4·1	8·4	2·4	10·8
10. Dumfries	10·5	1·3	11·8	7·9	2·7	10·6
11. Edinburgh	1 0·9	·8	1 1·7	10·1	1·6	11·7
12. Elgin	1 2·7	1·6	1 4·3	1 1·7	3·2	1 4·9
13. Fife	10·6	1·1	11·7	8·5	2·2	10·7
14. Forfar	1 3·9	·9	1 4·8	10·0	1·9	11·9
15. Haddington	9·4	1·1	10·5	8·6	2·3	10·9
16. Inverness	1 7·7	2·6	1 10·3	1 5·8	5·2	1 11·0
17. Kincardine	10·3	1·3	11·6	9·3	2·7	1 0·0
18. Kinross	6·8	·4	7·2	5·8	·9	6·7
19. Kirkcudbright	1 1·4	1·6	1 3·0	8·6	3·2	11·8
20. Lanark	1 0·7	1·3	1 2·0	9·2	2·6	11·8
21. Linlithgow	1 1·7	·9	1 2·6	9·1	1·9	11·0
22. Nairn	1 3·8	1·8	1 5·6	1 5·1	3·6	1 8·7
23. Orkney	1 8·7	2·9	1 11·6	1 7·1	5·8	2 0·9
24. Peebles	8·0	1·2	9·2	6·6	2·5	9·1
25. Perth	10·7	1·4	1 0·1	8·8	2·9	11·7
26. Renfrew	1 1·8	·9	1 2·7	10·7	1·8	1 0·5
27. Ross and Cromarty	1 11·1	2·5	2 1·6	1 7·2	5·1	2 0·3
28. Roxburgh	9·6	1·3	10·9	7·1	2·7	9·8
29. Selkirk	7·4	1·4	8·8	5·5	2·9	8·4
30. Stirling	11·9	1·1	1 1·0	9·6	2·3	11·9
31. Sutherland	1 8·6	2·7	1 11·3	1 3·6	5·5	1 9·1
32. Wigtown	1 4·8	1·3	1 6·1	1 2·1	2·6	1 4·7
33. Zetland	2 4·5	3·3	2 7·8	3 2·3	6·7	3 9·0
Total	1 1·1	1·3	1 2·4	10·4	2·6	1 1·0

* The School rate in 1856, as stated here, is an estimate of the old Heritors' assessment for education purposes, *vide* page xxxviii of Report.

A.—No. 8.

Rate per £ in the Years 1856, 1874, 1881, and 1893, and the difference in as compared with 1856.

1881.			1893.			Difference in Total Rate in 1893, as compared with 1856.		COUNTIES.
Poor Rate.	School Rate.	Total.	Poor Rate.	School Rate.	Total.	Increase.	Decrease.	
s. d.	*d.*	*s. d.*	*s. d.*	*d.*	*s. d.*	s. d.	*d.*	
9·8	5·9	1 3·7	8·2	6·9	1 3·1	...	1·2	1. Aberdeen.
1 0·5	6·8	1 7·3	11·5	7·1	1 6·6	...	3·8	2. Argyll.
8·4	4·2	1 0·6	7·1	4·8	11·9	...	·6	3. Ayr.
1 2·7	7·9	1 10·6	1 1·3	7·5	1 8·8	1·5	...	4. Banff.
5·3	3·8	9·1	5·3	5·1	10·4	·5	...	5. Berwick.
8·2	5·4	1 1·6	6·2	4·5	10·7	...	7·4	6. Bute.
1 5·3	9·3	2 2·6	1 9·3	8·2	2 5·5	9·9	...	7. Caithness.
8·5	3·1	11·6	5·0	5·6	10·6	...	2·9	8. Clackmannan.
6·3	4·5	10·8	5·8	7·1	1 0·9	...	3·2	9. Dumbarton.
6·6	4·4	11·0	6·3	5·3	11·6	...	·2	10. Dumfries.
7·4	3·6	11·0	5·5	6·1	11·6	...	2·1	11. Edinburgh.
11·3	8·4	1 7·7	11·8	7·1	1 6·9	2·6	...	12. Elgin.
7·7	4·1	11·8	5·6	5·6	11·2	...	·5	13. Fife.
7·4	3·4	10·8	7·9	7·0	1 2·9	...	1·9	14. Forfar.
6·8	4·8	11·6	6·8	5·7	1 0·5	2·0	...	15. Haddington.
1 2·1	6·9	1 9·0	1 3·4	6·8	1 10·2	...	·1	16. Inverness.
6·0	5·5	11·5	5·2	6·5	11·7	·1	...	17. Kincardine.
4·8	2·8	7·6	4·1	3·4	7·5	·3	...	18. Kinross.
6·6	4·5	11·1	6·6	5·0	11·6	...	3·4	19. Kirkcudbright.
9·4	3·6	1 1·0	7·3	6·0	1 1·3	...	·7	20. Lanark.
7·1	3·7	10·8	5·8	5·2	11·0	...	3·6	21. Linlithgow.
1 0·8	7·9	1 8·7	10·7	5·6	1 4·3	...	1·3	22. Nairn.
1 4·7	8·1	2 0·8	1 6·5	7·2	2 1·7	2·1	...	23. Orkney.
4·3	3·6	7·9	4·1	6·2	10·3	1·1	...	24. Peebles.
7·3	4·4	11·7	6·6	5·1	11·7	...	·4	25. Perth.
10·5	4·6	1 3·1	7·8	6·4	1 2·2	...	·5	26. Renfrew.
1 6·3	9·3	2 3·6	1 5·4	6·1	1 11·5	..	2·1	27. Ross and Cromarty.
5·4	3·9	9·3	5·2	5·5	10·7	...	·2	28. Roxburgh.
5·3	4·8	10·1	4·7	6·0	10·7	1·9	...	29. Selkirk.
7·9	5·1	1 1·0	7·0	7·0	1 2·0	1·0	...	30. Stirling.
1 3·1	8·4	1 11·5	1 4·9	8·4	2 1·3	2·0	...	31. Sutherland.
8·9	5·2	1 2·1	9·2	6·4	1 3·6	...	2·5	32. Wigtown.
2 10·1	11·2	3 9·3	2 11·5	11·0	3 10·5	1 2·7	...	33. Zetland.
8·8	4·5	1 1·3	7·5	6·1	1 1·6	...	·8	

APPENDIX

Table showing the Gross Rental, amount received from Rates, the Years 1848, 1867,

COUNTIES.	1848.			1867.		
	*Valuation.	†Amount received from Rates.	Rate per £ of Assessment.	*Valuation.	†Amount received from Rates.	Rate per £ of Assessment.
	£	£	s. d.	£	£	s. d.
1. Aberdeen	500,000	8,125	4	667,349	33,376	1 0
2. Argyll	254,000	12,069	11½	350,225	18,150	1 0½
3. Ayr	600,000	9,681	3¾	909,631	17,373	4½
4. Banff	140,000	3,677	6¼	181,123	6,736	9
5. Berwick	270,000	4,583	4	338,642	5,856	4¼
6. Bute	30,000	1,133	9	42,866	3,667	1 8½
7. Caithness	70,000	3,827	1 1	103,842	5,455	1 0½
8. Clackmannan	65,000	1,891	7	81,762	1,705	5
9. Dumbarton	140,000	3,720	6½	215,042	4,973	5½
10. Dumfries	300,000	10,536	8½	394,130	13,674	8¼
11. Edinburgh	335,000	4,051	3	510,417	6,968	3¼
12. Elgin	105,000	3,549	8	135,499	7,138	1 0¾
13. Fife	530,000	9,337	4¼	610,681	15,569	6
14. Forfar	350,000	10,067	7	514,843	10,079	4¾
15. Haddington	256,000	4,724	4½	281,155	9,919	8½
16. Inverness	180,000	10,903	1 2½	259,148	14,371	1 1¼
17. Kincardine	150,000	3,410	5½	235,982	4,326	4½
18. Kinross	42,000	1,017	6	60,202	887	3½
19. Kirkcudbright	190,000	3,444	4¼	318,142	11,218	8½
20. Lanark	680,000	15,503	5½	1,310,917	29,327	5¼
21. Linlithgow	120,000	2,378	4¾	205,472	5,776	6¾
22. Nairn	20,000	650	7¾	27,409	1,833	1 4
23. Orkney	30,000	1,500	1 0	49,587	4,240	1 8½
24. Peebles	70,000	1,175	4	99,410	5,613	1 1½
25. Perth	660,000	11,540	4¼	777,294	19,111	6
26. Renfrew	222,000	5,264	5¾	375,059	11,502	7¼
27. Ross and Cromarty	155,000	6,827	10½	215,655	12,114	1 1½
28. Roxburgh	270,000	7,759	7	353,850	13,787	9¼
29. Selkirk	45,000	1,711	9¼	74,574	3,417	11
30. Stirling	250,000	6,894	6½	334,569	9,540	6¾
31. Sutherland	42,000	3,136	1 6	59,843	4,317	1 5¼
32. Wigtown	115,000	2,935	4¾	188,305	6,678	8½
33. Zetland	20,000	600	7¼	30,190	1,437	11½
Total,	7,236,000	177,646	6	10,312,815	320,132	7¼

* Estimate.
† The amounts received from Rates for the years 1848 and 1867, are partly estimated in most of the Counties.
‡ The decrease of the Gross Rental of Lanarkshire in 1893, as compared with 1881, is due to the extension of
§ Reduction of Gross Rental as compared with 1881, due to alterations in County Boundaries under order of
‖ Decrease as compared with 1881 due to alteration of County Boundaries.

A.—No. 9.

and Rate per £ of County Rates in each County in Scotland in 1881, and 1893.

1881.			1893.			COUNTIES.
Valuation.	Amount received from Rates.	Rate per £ of Assessment.	Valuation.	Amount received from Rates.	Rate per £ of Assessment.	
£	£	s. d.	£	£	s. d.	
935,659	37,217	9½	902,453	37,460	10	1. Aberdeen.
371,368	23,104	1 3	432,439	25,059	1 2	2. Argyll.
1,066,906	18,912	4¼	1,080,421	48,111	10¾	3. Ayr.
215,767	8,809	9¾	232,564	11,932	1 0¼	4. Banff.
401,839	6,330	3¾	311,333	13,499	10½	5. Berwick.
60,992	1,809	7	67,110	4,561	1 4¼	6. Bute.
131,479	5,957	10¾	147,047	5,074	8¼	7. Caithness.
109,040	4,315	9½	150,870	6,600	10½	8. Clackmannan.
408,219	4,677	2¾	465,849	22,710	11¾	9. Dumbarton.
545,732	12,619	5½	517,750	16,033	7½	10. Dumfries.
687,583	13,263	4¾	699,555	35,983	1 0¼	11. Edinburgh.
182,770	8,327	11	188,767	8,455	10¾	12. Elgin.
757,274	24,517	7¾	778,307	29,409	9	13. Fife.
637,887	27,689	10½	584,735	26,720	11	14. Forfar.
317,139	10,850	8¼	255,343	15,111	1 2¼	15. Haddington.
341,410	13,408	9½	322,787	17,620	1 1	16. Inverness.
254,960	4,992	4¾	237,351	6,643	6¾	17. Kincardine.
68,793	2,272	8	68,117	2,803	10	18. Kinross.
374,143	8,895	5¾	341,647	10,940	7¾	19. Kirkcudbright.
2,020,320	38,516	4½	‡2,007,427	94,093	11¼	20. Lanark.
261,601	4,387	4	317,891	17,632	1 1¼	21. Linlithgow.
35,801	2,208	1 2¾	36,221	3,062	1 8¼	22. Nairn.
75,190	6,469	1 8¾	63,600	5,778	1 9¾	23. Orkney.
141,822	4,699	8	115,274	5,996	1 0½	24. Peebles.
968,698	38,045	9½	899,334	44,346	11¾	25. Perth.
720,911	15,159	5	§494,005	31,571	1 3¼	26. Renfrew.
289,602	11,404	9½	286,069	11,033	9¼	27. Ross and Cromarty,
429,916	10,920	6	343,600	16,058	11¼	28. Roxburgh.
128,365	3,629	6¾	‖66,846	3,392	1 0¼	29. Selkirk.
530,202	16,215	7¼	527,078	24,175	11	30. Stirling.
92,823	4,366	11¼	100,040	5,381	1 1	31. Sutherland.
264,395	6,302	5¾	212,278	8,904	10	32. Wigtown.
35,805	1,878	1 0½	44,871	2,392	1 0¾	33. Zetland.
13,864,411	402,159	7	13,298,979	618,536	11¼	

the Boundaries of the City of Glasgow, and the consequent reduction of the County area. Boundary Commissioners, and to extension of City of Glasgow Boundaries.

APPENDIX A.—No. 10.

STATEMENT showing Average Parish and County Rates, and total Average Rates in each County in Scotland in 1856, 1874, 1881, and 1893.

COUNTIES.	1856.			1874.			1881.			1893.		
	Parish Rates.	*County Rates.	Total.	Parish Rates.	*County Rates.	Total.	Parish Rates.	County Rates.	Total.	Parish Rates.	County Rates.	Total.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1. Aberdeen	1 4¼	4	1 8¼	1 4½	1 0	2 4½	1 3¾	9½	2 1¼	1 3	10	2 1
2. Argyll	1 10½	11½	2 10	1 8½	1 0½	2 9	1 7¼	1 3	2 10½	1 6½	1 2	2 8½
3. Ayr	1 0½	3¾	1 4¼	11¼	4½	1 3¾	1 0½	4¼	1 4¾	1 0	10¾	1 10¾
4. Banff	1 7¼	6¼	2 1½	1 11	9	2 8	1 10½	9¾	2 8¼	1 8¾	1 0¼	2 9
5. Berwick	10	4	1 2	10¼	4¼	1 2½	9	3¾	1 0¾	10½	10½	1 9
6. Bute	1 6	9	2 3	1 3	1 8½	2 11½	1 1½	7	1 8½	10¾	1 4¼	2 3
7. Caithness	1 7½	1 1	2 8½	2 5	1 0½	3 5½	2 2½	10¾	3 1¼	2 5½	8¼	3 1¾
8. Clackmannan	1 1½	7	1 8½	1 2½	5	1 7½	11½	9½	1 9	10½	10½	1 9
9. Dumbarton	1 4	6½	1 10½	10¾	5½	1 4¼	10¾	2¾	1 1½	1 1	11¾	2 0¾
10. Dumfries	11¾	8½	1 8¼	10½	8¼	1 6¾	11	5½	1 4½	11½	7½	1 7
11. Edinburgh	1 1¾	3	1 4¾	11¾	3¼	1 3	11	4¾	1 3¾	11½	1 0¼	1 11¾
12. Elgin	1 4¼	8	2 0¼	1 5	1 0¾	2 5¾	1 7¾	11	2 6¾	1 7	10¾	2 5¾
13. Fife	11¾	4¼	1 4	10¾	6	1 4¾	11¾	7¾	1 7½	11¼	9	1 8¼
14. Forfar	1 4¾	7	1 11¾	1 0	4¾	1 4¾	10¾	10½	1 9¼	1 3	11	2 2
15. Haddington	10½	4½	1 3	11	8½	1 7½	11½	8¼	1 7¾	1 0½	1 2¼	2 2¾
16. Inverness	1 10¼	1 2½	3 0¾	1 11	1 1¼	3 0¼	1 9	9½	2 6½	1 10¼	1 1	2 11¼
17. Kincardine	11½	5½	1 5	1 0	4½	1 4½	11½	4¾	1 4¼	11¾	6¾	1 6½
18. Kinross	7¼	6	1 1¼	6¾	3½	10¼	7½	8	1 3½	7½	10	1 5½
19. Kirkcudbright	1 3	4¼	1 7¼	11¾	8½	1 8¼	11	5¾	1 4¾	11½	7¾	1 7¼
20. Lanark	1 2	5½	1 7½	11¾	5¼	1 5	1 1	4½	1 5½	1 1¼	11¼	2 0½
21. Linlithgow	1 2½	4¾	1 7¼	11	6¾	1 5¾	10¾	4	1 2¾	11	1 1¼	2 0¼
22. Nairn	1 5½	7¾	2 1¼	1 8¾	1 4	3 0¾	1 8¾	1 2¾	2 11½	1 4¼	1 8¼	3 0½
23. Orkney	1 11½	1 0	2 11½	2 1	1 8½	3 9½	2 0¾	1 8¾	3 9½	2 1¾	1 9¾	3 11½
24. Peebles	9¼	4	1 1¼	9	1 1½	1 10½	8	8	1 4	10¼	1 0½	1 10¾
25. Perth	1 0	4¼	1 4¼	11¾	6	1 5¾	11¾	9½	1 9¼	11¾	11¾	1 11½
26. Renfrew	1 2¾	5¾	1 8½	1 0½	7¼	1 7¾	1 3	5	1 8	1 2¼	1 3½	2 5½
27. Ross and Cromarty	2 1½	10½	3 0	2 0¼	1 1½	3 1¾	2 3½	9½	3 1	1 11½	9¼	2 8¾
28. Roxburgh	11	7	1 6	9¾	9¼	1 7	9¼	6	1 3¼	10¾	11¼	1 10
29. Selkirk	8¾	9¼	1 6	8½	11	1 7½	10	6¾	1 4¾	10¾	1 0¼	1 11
30. Stirling	1 1	6½	1 7½	1 0	6¾	1 6¾	1 1	7¼	1 8¼	1 2	11	2 1
31. Sutherland	1 11¼	1 6	3 5¼	1 9	1 5¼	3 2¼	1 11½	11¼	2 10¾	2 1¼	1 1	3 2¼
32. Wigtown	1 6	4¾	1 10¾	1 4¾	8½	2 1¼	1 2	5¾	1 7¾	1 3½	10	2 1½
33. Zetland	2 7¾	7¼	3 3	3 9	11½	4 8½	3 9¼	1 0½	4 9¾	3 10½	1 0¾	4 11¼
Average for Scotland,	1 2½	6	1 8½	1 1	7½	1 8½	1 1¼	7	1 8¼	1 1½	11¼	2 0¾

* The County Rates shown under the years 1856 and 1874, are not for those years, but for 1848 and 1867 respectively, the nearest years for which the information is available.

Note.—The increase of County Rating in the later years is largely due to the abolition of Turnpike Roads, and the cost of these Roads being transferred from indirect assessment obtained through tolls, &c., to a direct assessment on Rental.

In 1848 a large proportion of the Roads were managed under the Turnpike Act of 1831, in every County except Argyll, Bute, Orkney, Ross, Sutherland, and Zetland. Between 1848 and 1867, turnpikes were abolished in Aberdeen, Caithness, Inverness, Kirkcudbright, Nairn, and Peebles; between 1867 and 1881 in Banff, Clackmannan, Elgin, Fife, Forfar, Haddington, Kincardine, Kinross, Perth, Selkirk, Stirling, and Wigtown; and between 1881 and 1893, in the remainder of the Counties, viz., Ayr, Berwick, Dumbarton, Dumfries, Edinburgh, Lanark, Linlithgow Renfrew, and Roxburgh.

In Bute and Zetland, the Roads were maintained by statute labour or by the proprietors who charged the tenants until the Roads and Bridges Act of 1878 took effect.

APPENDIX A.—No. 11.

RATE per £ of all Rates levied in Burgh Areas in the Year 1892–93.

Note.—Where two or more rates appear opposite a Burgh it signifies that the rates vary in different parish areas in the Burgh.

Name of Burgh.	Rate per £ of Assessment. s.	d.
Rated at 7s. and upwards.		
Tobermory	7	$2\frac{1}{4}$
Banff	7	$1\frac{1}{2}$
Rated at 6s. and under 7s.		
Kirkwall	6	$9\frac{1}{4}$
Thurso	6	6
Wick	6	6
Lerwick	6	$5\frac{3}{4}$
Pittenweem	6	2
Aberchirder	6	$0\frac{1}{4}$
Rated at 5s. and under 6s.		
Tranent	5	$11\frac{1}{4}$
Cromarty	5	$10\frac{1}{2}$
Fort William	5	$10\frac{1}{2}$
Prestonpans	5	$9\frac{3}{4}$
Stromness	5	9
Kirkintilloch	5	$8\frac{3}{4}$
*Haddington	5	$8\frac{1}{4}$
Falkirk	5	$7\frac{3}{4}$
Inveraray	5	$7\frac{1}{2}$
Dufftown	5	$7\frac{1}{4}$
Invergordon	5	$6\frac{3}{4}$
Lossiemouth	5	$6\frac{1}{2}$
Maybole	5	$6\frac{1}{2}$
Anstruther, Easter	5	6
	5	$3\frac{1}{2}$
Cullen	5	$5\frac{1}{2}$
Girvan	5	5
Greenock	5	$4\frac{1}{2}$
Elgin	5	4
	5	$2\frac{1}{2}$
	4	$11\frac{1}{2}$
Lochgilphead	5	$3\frac{3}{4}$
*Musselburgh	5	$3\frac{1}{2}$
Peterhead	5	$2\frac{1}{4}$
Campbeltown	5	$2\frac{1}{4}$
Eyemouth	5	2
Forfar	5	2
Stranraer	5	2
	4	8
	4	$5\frac{1}{4}$
*Glasgow	5	$1\frac{3}{4}$
	4	$10\frac{1}{2}$
	4	$8\frac{1}{4}$
	4	$6\frac{3}{4}$
	4	$1\frac{1}{2}$
*Paisley	5	1
	4	$9\frac{1}{2}$
	4	$7\frac{1}{2}$
Kilrenny	5	1
Stornoway	5	$0\frac{3}{4}$
Pulteneytown	5	$0\frac{3}{4}$
Wishaw	5	$0\frac{1}{2}$
	4	0

Name of Burgh.	Rate per £ of Assessment. s.	d.
Kirriemuir	5	$0\frac{1}{4}$
Brechin	5	0
Port Glasgow	5	0
	4	4
Rated at 4s. and under 5s.		
*Dundee	4	$11\frac{3}{4}$
	4	1
*Irvine	4	$11\frac{1}{4}$
	4	$8\frac{3}{4}$
Cupar-Angus	4	$11\frac{1}{4}$
Cupar	4	$10\frac{3}{4}$
Dunfermline	4	$10\frac{1}{2}$
Lockerbie	4	$10\frac{1}{2}$
Cockenzie	4	$10\frac{1}{4}$
*Bo'ness	4	10
Queensferry	4	10
	2	8
Nairn	4	$9\frac{3}{4}$
Macduff	4	$9\frac{1}{2}$
*Denny	4	$9\frac{1}{2}$
*Buckie	4	9
Annan	4	9
Huntly	4	$8\frac{1}{4}$
Inverness	4	8
Kelso	4	8
	3	$6\frac{3}{4}$
Hawick	4	$7\frac{1}{4}$
	4	7
*Dumbarton	4	$7\frac{1}{4}$
	4	$4\frac{1}{2}$
Portsoy	4	$7\frac{1}{4}$
Aberdeen	4	7
	4	4
	4	3
	4	$2\frac{1}{2}$
Alyth	4	$6\frac{3}{4}$
Darvel	4	$6\frac{1}{2}$
	4	6
Montrose	4	$5\frac{3}{4}$
	3	$7\frac{1}{4}$
Rosehearty	4	5
Galashiels	4	$4\frac{3}{4}$
Leven	4	$4\frac{3}{4}$
Kilsyth	4	$4\frac{1}{2}$
Innerleithen	4	4
Alva	4	$3\frac{1}{2}$
Oban	4	$3\frac{1}{4}$
Perth	4	3
	4	$1\frac{3}{4}$
	4	$1\frac{1}{2}$
Dunbar	4	3
Leith	4	$2\frac{1}{2}$
	4	$0\frac{1}{2}$
	4	$0\frac{1}{2}$
	3	$11\frac{1}{4}$
Arbroath	4	$2\frac{1}{2}$
	3	$11\frac{1}{2}$

* See note on page 137.

APPENDIX A.—No. 11—*continued.*

Name of Burgh.	Rate per £ of Assessment. s.	d.
*Crieff	4	2½
	4	2
	4	1
Dalbeattie	4	2½
Bathgate	4	2¼
Dunoon	4	2¼
*Burntisland	4	2
Rothes	4	1¾
Forres	4	1½
*Jedburgh	4	1
Fraserburgh	4	0¾
Dingwall	4	0½
Linlithgow	4	0¼
Peebles	4	0¼
Biggar	4	0¼
	4	0¼
*Kirkcaldy	3	11½
	3	10½
	3	5¾
Dumfries	4	0¼
Rated at 3s. and under 4s.		
Kingussie	3	11¾
Loanhead	3	11¾
	3	11½
*Grangemouth	3	7
	3	5
North Berwick	3	11½
	3	11½
Motherwell	3	10½
	3	8½
Inverurie	3	11½
East Linton	3	11¼
Anstruther, Wester	3	10½
	3	10½
	3	10
Edinburgh	3	9
	3	8½
	3	8½
	3	8
Newmilns and Greenholm	3	10½
	3	9½
*Dornoch	3	10
Lanark	3	10
Langholm	3	10
Galston	3	9½
	3	9
*Ayr	3	9½
	3	3
	2	9
Lochgelly	3	8¼
	3	5¼
Dunblane	3	8¼
Armadale	3	8
*Pollokshaws	3	8
*Keith	3	7¾
Duns	3	7¾
*Kinross	3	7¾
*Buckhaven	3	7½
*Hamilton	3	7½
Newton Stewart	3	7½
Penicuik	3	7½
	3	6¼
*Govan	3	7½
*Largs	3	7¼
Rothesay	3	7¼
Lasswade	3	7¼
	3	4

Name of Burgh.	Rate per £ of Assessment. s.	d.
Selkirk	3	7
Ardrossan	3	6¾
Earlsferry	3	6¾
Airdrie	3	6¾
Ballater	3	6½
Dollar	3	6½
Alloa	3	6½
Tayport	3	6½
Markinch	3	6½
*Renfrew	3	6½
Johnstone	3	6½
Castle Douglas	3	6¼
	3	3½
*Coatbridge	3	6¼
	3	2¼
Dalkeith	3	6
	3	3½
Clydebank	3	5½
Kintore	3	5¼
*Partick	3	5¼
Dysart	3	5¼
*Gatehouse	3	5
	3	1½
Tain	3	5
Whithorn	3	5
*Broughty Ferry	3	5
	3	2¼
Coldstream	3	5
Lochmaben	3	5
*Kinning Park	3	4¾
Cove and Kilcreggan	3	4¾
Gourock	3	4¾
Stirling	3	4½
	2	11
Crail	3	4½
*Saltcoats	3	4½
	2	5¾
Kinghorn	3	4¼
Inverbervie	3	4¼
Bonnyrigg	3	4¼
	3	1
Abernethy	3	4¼
Aberfeldy	3	4
	2	11
St Andrews	3	4
	3	2
Whitburn	3	3¼
Blairgowrie	3	3
Maxwelltown	3	2¾
	2	6¾
Callander	3	2½
Banchory	3	2¼
Cumnock and Holmhead	3	2
	3	1
Turriff	3	1¾
Kilmarnock	3	1½
	2	10¾
*Rutherglen	3	1
Helensburgh	3	0¾
*Portobello	3	0½
	3	0½
*Kilwinning	3	0¼
Rated at 2s. and under 3s.		
Inverkeithing	2	11¼
Tillicoultry	2	10¾
Moffat	2	10½

* See note on page 137.

APPENDIX A.—No. 11—*continued.*

Name of Burgh.	Rate per £ of Assessment. s.	d.	Name of Burgh.	Rate per £ of Assessment. s.	d.
*Carnoustie	2	10¼	Bridge of Allan	2	3¼
	1	11¼	Sanquhar	2	3
*Milngavie	2	10¼	Ladybank	2	2¾
Doune	2	10	*Elie	2	2¾
Leslie	2	8½	Falkland	2	2½
*Newburgh	2	8½	*Cowdenbeath	2	1¾
Newport	2	8¼			
Rattray	2	8			
Fortrose	2	7½	*Rated at* 1s. *and under* 2s.		
Stewarton	2	7½			
*Stonehaven	2	5¾	*Millport	1	11¾
	2	1¼	Culross	1	10
Auchtermuchty	2	4½	Kirkcudbright	1	6½
New Galloway	2	4	Lauder	1	5
Wigtown	2	3½	Laurencekirk	1	4

*In Special Districts of the following Burghs additional rates are levied for Drainage and Water Supply:—Saltcoats, 1s. per £; Ayr, 1s. 2d., 2d., 1d., 7d., 4d., 3d., and 1½d. per £ respectively in various districts; Irvine, 2d. per £; Kilwinning, 5d. and 1s. 2d. per £; Largs, 3d. per £; Keith, 7½d. per £; Buckie, 6d., 4d., 10d., and 4d. per £ in various districts; Millport, 1d., 2d., and 1d. per £ in various districts; Dumbarton, 2d. per £; Milngavie, 7d. per £; Portobello, 6½d. and 8½d. per £; Musselburgh, 8½d. per £; Burntisland, 10d. per £; Cowdenbeath, 2¾d., 11d., 1d. to 1s 10d. per £ in various districts; Kirkcaldy 2d. and 4d. per £; Elie, 2s. 6d. per £; Newburgh, 1s. 8d. per £; Buckhaven, 1d. and 6d. per £; Carnoustie, 6d. and 1s. 3d. per £; Dundee, 1s. 1d. per £; Broughty Ferry, 3½d. and 6d. per £; Haddington, 2d. and 3d. per £; Stonehaven, 11¼d., 4¾d., and 11¾d. per £ in various districts; Kinross, 5d. and 6d. per £; Gatehouse, 2s. 0½d per £; Glasgow, 1d. per £; Govan, 1d. and 7d. per £; Kinning Park, 1d. and 7d. per £; Partick, 2d., ½d., and 7d. per £ in various districts; Hamilton, 2d. per £; Coatbridge, 4d., 1s. 1¾d., 1½d., 2d., and 7d. per £ respectively in various districts; Rutherglen, 7d. per £; Bo'ness, 1d. and 4d. per £; Crieff, 6½d. per £; Paisley, 7d., 2d., 3½d., and 3d. per £ respectively in various districts; Pollokshaws, 7d. per £; Renfrew, 7d. per £; Jedburgh, 8d. per £; Grangemouth, 6d. per £; Denny, 1s. per £; Dornoch, 1s. 8d. per £.

APPENDIX A.—No. 12.

TABLE showing the Rate per £ of all Rates levied in 1892–3 in Landward Parishes having Rates exceeding 4s. per £ of Assessable Rental.

Parish.	County in which situate.	Total Rates levied (excluding Rates in Special Water Supply and Drainage Districts).		Parish.	County in which situate.	Total Rates levied (excluding Rates in Special Water Supply and Drainage Districts).	
		s.	*d.*			*s.*	*d.*
Walls	Zetland	11	7¾	Barra	Inverness	4	10½
Nesting	„	9	11¼	Kilfinichen	Argyll	4	9¾
Delting	„	9	4	Stromness	Orkney	4	9
Barvas	Ross	9	3¼	Harris	Inverness	4	8¾
Yell	Zetland	9	2	Inveraray	Argyll	4	8¼
Sandsting	„	8	10½	Latheron	Caithness	4	7½
North Uist	Inverness	8	8½	Stornoway	Ross	4	7¼
North Mavine	Zetland	8	7¾	Evie	Orkney	4	7
Fetlar	„	8	3¼	Cross	„	4	7
Tingwall	„	8	0¾	Lady	„	4	7
Lochs	Ross	7	11¼	Firth	„	4	6½
Kilbrandon	Argyll	*7	0½	Urquhart	Ross	4	6¼
Dunrossness	Zetland	6	8¼	Birsay	Orkney	4	5½
Kilmuir	Inverness	6	5½	Orphir	„	4	5½
Bressay	Zetland	6	5¼	Holm	„	4	5¼
Unst	„	6	0	Ardnamurchan	Argyll	4	5¼
North Knapdale	Argyll	5	9¼	Westray	Orkney	4	4½
South Uist	Inverness	5	7½	South Ronaldshay	„	4	4
Tyree	Argyll	5	7¼	Glenelg	Inverness	4	3¾
Strath	Inverness	5	6¾	Lerwick	Zetland	4	3¾
Applecross	Ross	5	5¼	Eddrachillis	Sutherland	4	3½
Suizort	Inverness	5	4¼	Duirness	„	4	3
Duirnish	„	5	3¾	Canisbay	Caithness	4	3
Uig	Ross	5	2¼	Cullen	Banff	4	2¾
Kirkwall	Orkney	5	1¼	Glassary	Argyll	4	2¼
Stronsay	Orkney	5	0½	Sandwick	Orkney	4	1½
Lochalsh	Ross	4	11½	Ardersier	Inverness	4	1½
Tongue	Sutherland	4	11	Marnoch	Banff	4	0¾
Assynt	„	†4	11	Coll	Argyll	4	0¼
Sleat	Inverness	4	10¾				

* In Easdale Special Drainage District an additional Assessment of 8d. per £ is levied.
† In Lochinver Special Water District an additional Assessment of 4d. per £ is levied.

APPENDIX A.—No. 13.

STATEMENT of Gross Rentals of Burghs and Counties (Landward) in 1848 and certain subsequent years.

YEAR.	Valuation of Burghs.	*Valuation of Counties.	Valuation of Parishes.
	£	£	£
1848	†3,000,000	†7,236,000	10,236,000
1867	5,395,000	‡11,313,000	16,260,000
1880–81	10,566,000	13,864,000	22,276,000
1881–82	10,887,000	14,010,000	22,689,000
1882–83	11,102,000	14,023,000	23,007,000
1883–84	11,278,700	14,149,333	23,388,500
1884–85	11,446,000	14,102,366	23,550,000
1885–86	11,755,170	14,112,580	23,410,188
1886–87	11,630,990	13,757,015	23,170,641
1887–88	11,745,842	13,621,370	23,119,693
1888–89	11,905,990	13,496,650	23,049,923
1889–90	12,204,870	13,716,335	23,583,775
1890–91	12,518,192	13,959,795	23,924,882
1891–92	12,893,985	13,331,605	23,979,566
1892–93	13,078,015	13,298,979	24,180,483

* The figures in this column represent the Valuations for general assessing purposes, and are practically the Gross Rental as appearing in the County Valuation Rolls, and, especially in the later years, include a considerable proportion of Urban Valuation. The amounts for 1890–91 and 1891–92 have been supplied by the Secretary for Scotland, and are taken from the Valuation Rolls (*vide* footnotes to pages xix and xxxii of Report).

† Estimated on Valuation of 1855 and returns made to Board of Supervision.

‡ This amount is compiled from House of Commons return dated 31st March 1874; the Railway Valuation in Counties, estimated at £1,000,000 has been included to make it correspond with the Valuations of the other years.

APPENDIX A.—No. 14.

TABLE showing the Total Amount of Rates raised in Scotland in 1848 and certain subsequent years, together with the Gross Rental and the average rate per £ as calculated on such Gross Rental.

Year.	Total Amount of Rates.	Gross Rental.	Rate per £.
	£	£	s. d.
1848	902,809	10,236,000	1 9·2
1867	1,793,480	16,260,000	2 2·5
1881	2,956,189	22,276,229	2 7·8
1882	3,104,303	22,689,006	2 8·8
1883	3,064,850	23,006,697	2 8·0
1884	3,318,889	23,388,500	2 10·1
1885	3,342,845	23,549,869	2 10·1
1886	3,375,637	23,410,188	2 10·6
1887	3,422,669	23,170,641	2 11·5
1888	3,472,049	23,119,693	3 0·0
1889	3,500,099	23,049,923	3 0·4
1890	3,565,129	23,583,775	3 0·3
1891	3,657,830	23,924,882	3 0·7
1892	3,675,971	23,979,566	3 0·8
1893	3,779,525	24,180,483	3 1·5

APPENDIX A.—No. 15.

TABLE showing the average Rates per £ of Assessment raised in Burghs, Counties, and Parishes in 1848 and subsequent years.

Year.	Rate per £ of Assessment raised in		
	Burghs.	Counties.	Parishes.
	s. d.	s. d.	s. d.
1848	1 2·4	0 5·9	1 0·8
1867	2 0·7	0 6·9	1 1·5
1881	2 3·4	0 7·1	1 2·4
1882	2 4·7	0 7·5	1 2·4
1883	2 3·4	0 7·5	1 2·2
1884	2 6·6	0 9·1	1 1·8
1885	2 6·6	0 9·5	1 1·5
1886	2 5·7	0 9·7	1 1·8
1887	2 6·9	0 9·5	1 2·3
1888	2 6·9	0 9·7	1 2·6
1889	2 6·7	0 9·4	1 3·0
1890	2 7·3	0 9·5	1 2·5
1891	2 7·0	0 11·4	1 1·8
1892	2 6·7	0 11·3	1 2·0
1893	2 7·6	0 11·4	1 2·2

APPENDIX A.—No. 16.

STATEMENT showing the Valuation of Lands, Buildings, and other Property in Scotland in certain years from 1814–15 onwards, and the Percentage borne by each class to the Total Valuation.

YEAR.	Lands.	Buildings.	Other Property.*	Total Valuation.	Percentage of Various Classes.		
					Lands.	Buildings.	Other Property.
	£	£	£	£			
1814–15	5,079,540	1,368,662	203,443	6,651,645	76·4	20·6	3·0
1848–49	5,634,351	3,492,587	1,292,378	10,419,316	54·1	33·5	12·4
1856–57	5,932,156	4,358,398	1,704,319	11,994,873	49·5	36·3	14·2
1867–68	7,186,295	6,546,093	3,042,660	16,775,048	42·9	39·0	18·1
1875–76	7,505,178	9,396,788	3,340,095	20,242,061	37·1	46·4	16·5
1881–82†	7,648,589	11,992,164	3,048,253	22,689,006	33·7	52·9	13·4
1887–88	6,824,100	12,715,904	3,579,689	23,119,693	29·5	55·0	15·5
1892–93	6,291,119	13,642,508	4,246,856	24,180,483	26·0	56·4	17·6

* Includes Railways, Mines, Quarries, Ironworks, Gas Works, Water Works, Canals, Fishings, Shootings, &c., &c.

† *Note.*—The Annual Value of Lands reached the Maximum in 1879–80, when the Total Value assessed to the Income Tax amounted to £7,769,303.

The figures relative to Lands and Buildings have been furnished by the Comptroller of Stamps and Taxes for Scotland, and show the Gross Valuation assessed for Income Tax purposes. The Total Valuation from 1849 onwards is taken from the Reports of the Board of Supervision, the difference between the Totals and the Amounts for Lands and Houses being placed under other Property.

APPENDIX B.

RECEIPTS, EXPENDITURE, AND LOANS.

APPENDIX

* Receipts of Local Authorities for

	1848.		1867.	
	£	£	£	£
1. PARISH AUTHORITIES:—				
(*a*) Parochial Boards:—				
Assessments under:—				
Poor Law Acts, . . .	464,867	...	758,495	...
Public Health Acts, . .	...	...	...	...
Education Acts, . . .	...	...		...
Registration of Births, &c. Acts,	...	...	25,000	...
Burial Ground Act, . .	...	...		...
Valuation of Lands Act, .	...	...		...
Grants in Aid (Medical Relief and Pauper Lunatics),	...	...	10,011	...
Treasury Contributions in lieu of Rates,	...	...	...	...
Other Sources:—				
Mortifications, . . .	68,206	...	51,874	...
Contributions by Relatives of Paupers,				...
All other Sources, . . .		533,073		845,380
(*b*) School Boards:—				
School Fees, ...	...	...	...	...
Grants in Aid:—				
Relief of Fees, . . .	...	...	...	...
Annual Grants, . . .	...	...	...	...
Additional Grants under Section 67,	...	...	...	...
Probate Duty Grant, . .	...	...	...	...
From Science and Art Department,	...	...	...	...
School Rate, ...	...	...	...	...
Other Receipts:—				
Interest from Endowments, .	...	...	...	...
From County Council for Technical Education,	...	...	...	...
Carry forward,	...	533,073	...	845,380

Note.—The above Receipts are exclusive of Loans—money borrowed during the year being entered in one line immediately before the Total Receipts.

The Statistics for 1848 and 1867 have been specially collected for this Report, and in some particulars are partly estimated; for 1881 and 1893 they are as a rule taken from the Annual Scottish Local Taxation Returns for those years.

B.—No. 1.

the Years 1848, 1867, 1881, and 1893.

	1881.			1893.	
£	£	£	£	£	£
800,591	...	...	750,696	...	...
48,182	...	...	...	...	...
414,513	...	...	615,265	...	...
13,439	...	...	14,866	...	...
12,159	...	...	10,717	...	...
1,511	...	...	2,465	...	...
	1,290,395			1,394,009	
...	83,798	...	...	135,307	...
...	(Not ascertained.)	...	...	3,200	...
3,955	...	...	3,724	...	...
15,650	...	...	19,340	...	...
42,938	...	...	26,296	...	...
	62,543			49,360	
		1,436,736			1,581,876
...	201,095	...	...	35,711	...
...	...	...	287,534	...	...
†310,817	...	...	510,339	...	...
3,863	...	...	10,267	...	...
...	...	...	1,479	...	...
3,172	317,852	...	26,306	835,925	...
...	414,513	...	...	613,974	...
4,318	...	...	10,889	...	...
...	...	...	4,294	...	...
4,318	933,460	1,436,736	15,183	1,485,610	1,581,876

† Includes Building Grants £31,405.

APPENDIX B.—No. 1—Receipts of Local Authorities.—*continued.*

	1848.		1867.	
	£	£	£	£
Brought forward,	...	533,073	...	845,380
Contributions under Section 42,	...	...	...	...
Books sold,	...	...	...	...
Fines recovered,	...	...	...	...
Interest on Deposits,	...	...	...	...
Other Sources,	...	...	...	...
DEDUCT:—				
School Rates received by School Boards from Parochial Board,	...	...	...	...
Payments under Boundary Commissioners Awards included in "Other Sources,"	...	...	...	...
Contributions by one School Board to another under Section 42,	...	...	...	...
County Councils for Technical Education,	...	...	...	...
Payments by Town Councils under Section 46 in respect of Public Schools,	...	...	...	...
(*c*) HERITORS FOR ECCLESIASTICAL PURPOSES:—				
Assessments,	*30,000	...	*55,000	...
Other Sources of Income,	...	...	...	...
		30,000		55,000
(*d*) HERITORS FOR EDUCATIONAL PURPOSES:—				
Assessments,	*50,000	...	*75,000	...
School Fees,	*35,000	...	*45,000	...
Grants in Aid,	†9,000	...	89,401	...
		94,000		209,401
2. BURGH AUTHORITIES:—				
Revenue from Property and Investments and Common Good,	68,711	...	85,126	...
Assessments under General or Special Police Acts:—				
Police Assessment,				...
General Sewerage,				...
Special Sewerage,				...
Water Assessment,				...
Foot Pavement,				...
General Improvement,				...
Private or Special or other Improvement,				...
Carry forward,	68,711	657,073	85,126	1,109,781

* Estimate.

† Average amount of Grants to Scottish schools from 1833 to 1855, calculated from figures in Parliamentary

APPENDIX B.—No. 1—Receipts of Local Authorities—*continued.*

1881.			1893.		
£	£	£	£	£	£
4,318	933,460	1,436,736	15,183	1,485,610	1,581,876
2,864	...	...	6,081	...	...
2,521	...	...	11,658	...	...
190	...	...	392	...	...
300	...	...	760	...	...
16,506	...	...	24,166	...	...
	26,699			58,240	
	960,159			1,543,850	
414,513	...	...	613,974	...	...
...	...	...	7,822	...	...
2,864	...	...	6,081	...	...
...	...	...	4,294	...	...
1,846	419,223	...	1,532	...	...
		540,936		633,703	
					910,147
...	46,376	...	...	34,563	...
...	3,271	...	...	4,423	...
		49,647			38,986
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	161,061	...	...	243,083	...
319,993	...	...	599,169	...	...
19,049	...	...	45,653	...	...
15,942	...	...	23,438	...	...
57,247	...	...	65,332	...	...
3,851	...	...	4,001	...	...
15,700	...	...	17,166	...	...
29,925	...	...	33,778	...	...
	461,707			788,537	
..	622,768	2,027,319	...	1,031,620	2,531,009

APPENDIX B.—No. 1.—Receipts of Local Authorities—*continued.*

	1848.		1867.	
	£	£	£	£
Brought forward,	68,711	657,073	85,126	1,109,781
Assessments under Public Health Acts :—				
General and Special,				...
Assessments under Roads and Bridges Act, 1878,				...
Assessments under other General Acts :—				
Roads — Statute Labour and Turnpike, &c., Roads,				...
Burial Grounds,				...
Public Libraries,				...
Housing of the Working Classes,	180,296		554,853	...
Public Parks,				...
Registration of Births,				...
Registration of Voters and Election of Councillors,				...
Valuation of Lands and Heritages				...
Lunacy,				...
Contagious Diseases (Animals),				...
Militia,				...
Sheriff Court Houses,				...
Cess and Land Tax,				...
Weights and Measures,				...
Gas Supply and Measures,				...
Bell and Petty Customs,				...
Assessments other than above, under Special Acts :—				
Roads,	...	...	...	...
Water Rates,	...	...	...	...
Other Acts,	...	...	...	...
From Grants in Aid :—				
†Local Taxation Contributions,				
Other Grants, being Treasury Subventions in Lieu of Rates and cost of removal of Prisoners,	...		22,432	
Compensations, &c., under Prisons Act, 1877,	...	...	...	...
Penalties and Fees, &c.,	19,546	...	33,650	...
Carry forward,	268,553	657,073	696,061	1,109,781

† These were Treasury Grants prior to 1889–90.

APPENDIX B.—No. 1.—Receipts of Local Authorities—*continued.*

1881.			1893.		
£	£	£	£	£	£
...	622,768	2,027,319	...	1,031,620	2,531,009
...	...	...	...	...	...
	59,904			158,344	
...	13,417	...	...	166,037	...
23,776	...	...	...	...	...
3,557	...	...	2,761	...	...
3,948	...	...	8,674	...	...
5,719	...	...	11,559	...	...
780	...	...	39,602	...	...
11,045	...	...	11,603	...	...
8,346	...	...	14,447	...	...
3,982	...	...	7,934	...	...
3,580	...	...	11,272	...	...
2,772	...	...	3,186	...	...
445	...	...	83	...	...
858	...	...	1,472	...	...
8,019	...	...	6,481	...	...
83	...	...	124	...	...
1,441	...	...	325	...	...
1,012	...	...	1,660	...	...
	79,363			121,183	
50,875	...	...	19,812	...	...
278,165	...	...	338,551	...	...
264,794	...	...	129,463	...	...
	593,834			487,826	
81,650	...	...	198,854	...	...
2,116	...	...	6,792	...	...
	83,766			205,646	
...	310	...	...	150	...
...	26,118	...	...	36,454	...
...	1,479,480	2,027,319	...	2,207,260	2,531,009

APPENDIX B.—No. 1.—Receipts of Local Authorities—*continued.*

	1848.		1867.	
	£	£	£	£
Brought forward,	268,553	657,073	696,061	1,109,781
Sale of Property, ...	42,048	...	113,432	...
Any other Receipts, exclusive of money borrowed,		310,601		809,493
3. COUNTY AUTHORITIES:—				
Assessments, ...	177,646	...	320,132	...
Imperial Subventions and Payments:—				
(*a*) Out of Local Taxation Account:—				
(1) Highlands and Islands Grant,				
(2) Road Grant, . . .				
(3) Police Pay and Clothing, .				
(4) Medical Officer's Grant, .				
(5) Residue Grant, . .				
(6) Police Superannuation, .	5,877	...	28,883	...
(*b*) Out of Parliamentary Votes:—				
(1) Criminal Prosecutions, .				
(2) Maintenance of Sheriff Court Buildings,				
(3) Maintenance and Removal of Prisoners,				
(4) Compensations under Prisons Act 1877,				
(5) Highland Footpaths, .				
Miscellaneous:—				
Fines, Penalties, and Fees, .	243,908	...	187,731	...
Contributions from Burghs, .	...	...	...	...
Other Receipts, . . .	41,538	...	33,404	...
DEDUCT:—				
Contributions from Burghs, . .	...	...	...	...
Other payments to Counties by Burgh and other Authorities,	...	...	...	...
		468,969		570,150
Carry forward,	...	1,436,643	...	2,489,424

APPENDIX B.—No. 1.—Receipts of Local Authorities—*continued.*

1881.			1893.		
£	£	£	£	£	£
...	1,479,480	2,027,319	...	2,207,260	2,531,009
...	39,361	...	...	20,876	...
...	167,532	...	...	1,127,471	...
		1,686,373			3,355,607
...	402,158	...	...	618,536	...
...	...	...	10,000	...	..
...	...	...	31,340	...	...
48,747	...	...	57,339	...	...
...	...	...	10,908	...	...
...	...	...	27,355	...	...
...	...	...	16,795	...	...
3,029	...	...	1,910	...	...
4,466	...	...	7,782	...	...
329	...	...	4,522	...	...
3,720	...	...	...	...	...
...	...	...	8,590	...	...
	60,291			176,541	
105,998	...	...	5,882	...	...
...	...	...	25,729	...	...
33,707	...	...	76,577	...	...
	139,705			108,188	...
		602,154		903,265	
...	...	...	25,729	...	...
...	...	...	44,733	...	...
				70,462	
					832,803
...	...	4,315,846	—	—	6,719,419

APPENDIX B.—No. 1.—Receipts of Local Authorities—*continued.*

	1848.		1867.	
	£	£	£	£
Brought forward,	...	1,436,643	...	2,489,424
4. FISHERY BOARDS:—				
Assessments,	...	...	5,000	...
Penalties and Expenses,	...	...	...	...
Other Sources,	...	...	...	...
				5,000
5. HARBOUR AUTHORITIES:—				
Import and Export Tonnage and Ballast Dues,	...	...	...	...
Other Tolls and Dues, also Rents,	176,822	...	333,382	...
Sale of Materials,	...	...	...	...
All other Sources,	9,452	...	12,807	...
		186,274		346,189
Total (exclusive of money borrowed),	...	1,622,917	...	2,840,613
Money borrowed,	...	93,210	...	216,725
Total,	...	1,716,127	...	3,057,338

APPENDIX B.—No. 1.—Receipts of Local Authorities—*continued.*

1881.			1893.		
£	£	£	£	£	£
...	...	4,315,846	...	...	6,719,419
...	9,035	...	...	10,490	...
...	484	...	...	379	...
...	442	...	...	737	...
		9,961			11,606
...	424,337	...	...	295,445	...
...	170,122	...	...	493,929	...
...	2,281	...	...	1,380	...
...	10,568	...	...	28,345	...
		607,308			819,099
...	...	4,933,115	...	...	7,550,124
...	...	1,535,458	...	...	2,257,726
...	...	6,468,573	...	...	*9,807,850

* Exclusive of Receipts not included in Local Taxation Returns, estimated at £192,000.

APPENDIX

* Expenditure of Local Authorities for

	1848.		1867.	
	£	£	£	£
1. PARISH AUTHORITIES:—				
(*a*) PAROCHIAL BOARDS:—				
Under Poor Law Acts:—				
Relief and Management of Poor, Cost of Collection of Poor Rate, Cost of Collection of Rates other than Poor Rate,	533,363	...	757,212	..
Buildings,	10,972	...	50,419	...
Cost of Education of Non-Pauper Children,	...	...	...	...
Public Health Acts,	...	...	...	...
Registration of Births, &c., Burial Grounds, Valuation of Lands,	...	...	†25,000	...
Paid over to School Board from Assessment,	...	...	...	...
Any other Expenditure,	...	...	...	...
		544,335		832,631
DEDUCT amount paid over to School Board under Education Act,	...	...	...	...
(*b*) SCHOOL BOARDS:—				
Elections,	...	...	...	...
Salaries of Officers,	...	...	...	...
Salaries of Teachers,	...	...	...	...
Purchase of Sites,	...	...	...	...
Erection, &c. of Buildings,	...	...	...	...
Printing, Postages, &c.,	...	...	...	...
Books, Apparatus, and Stationery,	...	...	...	...
Rents, Rates, &c.,	...	...	...	...
Furniture, Repairs, &c.,	...	...	...	...
Fuel, Light and Cleaning,	...	...	...	...
Carry forward,	...	544,335	...	832,631

* *Note.*—The above Expenditure is exclusive of Instalments of Loans repaid—such debt being shown in one line

† Estimate.

The Statistics for 1848 and 1867 have been specially collected for this Report, and in some particulars are partly these years.

B.—No. 2.

the Years 1848, 1867, 1881, and 1893.

1881.			1893.		
£	£	£	£	£	£
830,650	...	...	863,956	...	...
22,207	...	...	21,934	...	...
8,680	...	...	11,171	...	...
97,647	...	...	52,597	...	...
6,724			...	...	...
	965,908			949,658	
	90,486	...	...	...	...
...	13,403	...	...	14,329	...
...	23,040	...	...	34,687	...
...	1,604	...	...	2,560	...
...	414,513	...	...	612,000	...
...	13,070	...	...	...	...
	1,522,024			1,613,234	
...	414,513	1,107,511	...	612,000	1,001,234
...	16	...	...	7	...
...	39,468	...	...	50,131	...
...	592,939	...	...	943,006	...
..	12,445	...	...	39,275	...
...	113,993	...	...	245,309	...
...	5,035	...	...	9,717	...
...	11,915	...	...	47,309	...
...	24,498	...	...	46,950	...
...	47,605	...	...	71,152	...
...	11,761	...	...	71,731	...
...	859,675	1,107,511	...	1,524,587	1,001,234

immediately before the total expenditure.

estimated; for 1881 and 1893 they are as a rule taken from the Annual Scottish Local Taxation Returns for

APPENDIX B.—No. 2.—Expenditure of Local Authorities—*continued.*

	1848.		1867.	
	£	£	£	£
Brought forward,	...	544,335	...	832,631
Contributions under Section 42,	...	...	...	...
Interest on Loans,	...	...	...	...
Legal Expenses,	...	...	...	...
Prosecuting defaulting parents,	...	...	...	...
Other Expenses,	...	...	...	...
DEDUCT: — Contributions under Section 42.	...	...	...	...
Boundary Commissioners Awards,	...	...	...	...
(*c*) HERITORS FOR ECCLESIASTICAL PURPOSES:—				
Churches,				...
Manses,				...
Glebes,				...
Churchyards,	*30,000	...	*55,000	...
Interest on Debt,				...
Collector,				...
Legal and other Expenses,				...
		30,000		55,000
(*d*) HERITORS FOR SCHOOL PURPOSES:—	...	*94,000	...	*209,401
2. BURGH AUTHORITIES:—				
Public Works, Maintenance and Repairs,	...	...	...	...
Pay and Clothing of Police, or payment to County Council for use of County Police,	53,373	...	116,564	...
Lighting, Cleaning, Paving, &c.,	57,433	...	139,184	...
Drainage,				
Water Supply,				
Removal of Nuisances,	28,861	...	181,771	...
Hospitals,				
Burial Grounds,	...	...	†	...
Public Libraries,	...	...	...	...
Housing of the Working Classes,	...	...	...	...
Registration of Births, &c.,	...	...	†	...
Carry forward,	139,667	668,335	437,519	1,097,032

* Estimate.
† Included under any other Expenditure.

APPENDIX B.—No. 2—Expenditure of Local Authorities—*continued.*

1881.			1893.		
£	£	£	£	£	£
...	859,675	1,107,511	...	1,524,587	1,001,234
...	4,503	...	...	6,017	...
...	80,516	...	...	129,933	...
...	3,480	...	...	2,612	...
...	1,328	...	...	2,045	...
...	29,226	...	...	39,716	...
...	978,728	...	...	1,704,910	...
4,503	...	...	6,017	...	...
...	...	...	7,822	...	...
	4,503	974,225		13,839	1,691,071
...	20,264	...	...	13,380	...
...	25,420	...	...	19,046	...
...	291	...	...	490	...
...	3,216	...	...	2,931	...
...	*1,760	...	...	778	...
...	1,509	...	...	1,672	...
...	2,964	...	...	4,101	
...	...	55,424	...	...	42,398
...	109,807	...	...	149,055	...
...	184,096	...	...	263,488	...
...	340,689	...	...	445,882	...
...	46,851	...	...	84,543	...
...	327,224	...	...	218,381	...
...	13,240	...	...	39,008	...
...	24,695	...	...	112,774	...
...	10,074	...	...	9,807	...
...	4,291	...	...	15,892	...
...	5,964	...	...	1,834	...
...	9,776	...	...	11,295	...
...	1,076,707	2,137,160	...	1,351,959	2,734,703

APPENDIX B.—No. 2.—Expenditure of Local Authorities—*continued.*

	1848.		1867.	
	£	£	£	£
Brought forward,	139,667	668,335	437,519	1,097,032
Registration of Voters and Election of Councillors and Commissioners,	...	...	*	...
Valuation of Lands, ...	...	...	*	...
Lunacy, ...	...	...	*	...
Contagious Diseases (Animals), .	...	...	...	...
Militia, ...	*	...	*	...
Sheriff Court Houses, . . .	...	...	*	...
Cess and Land Tax, . . .	*	...	*	...
Payments under Prisons Act, 1877,	...	...	...	...
Salaries, Fees, &c., . . .	*	...	*	...
Contributions to School Boards, &c.,	...	...	...	...
Roads under Roads and Bridges Act,	26,143	...	57,582	...
Roads not under Roads and Bridges Act,		...		...
Weights and Measures, . . .	...	...	...	...
Public Parks, ...	...	...	...	...
Interest on Money borrowed, .	48,099	...	80,681	...
Other Expenditure, . . .	93,687	...	227,473	...
		307,596		803,255
DEDUCT :—				
Payments to County Councils for use of County Police,	...	...	...	...
Contributions to School Boards under Section 46 of the Education (Scotland) Act, 1872, . .	...	...	...	...
3. COUNTY AUTHORITIES :—				
Police :—				
(*a*) Pay and Clothing, . .	53,385	...	107,072	...
(*b*) New Stations, Houses and Cells, &c., ...		...		...
(*c*) Payment into Pension Fund,		...		...
(*d*) Other Expenses, . . .		...		...
Court Houses and County Buildings,	...	...	...	...
Criminal Prosecutions, . . .	...	...	...	...
Reformatories and Industrial Schools,	...	...	...	...
Contagious Diseases (Animals), .	...	...	...	...
Roads and Bridges, ...	307,709	...	333,525	...
Carry forward,	361,094	975,931	440,597	1,900,287

* Included under any other Expenditure.

† The apparent great increase on Expenditure on Roads in Burghs is due in great part to the abolition of portion of Expenditure in Streets is included under Lighting, Cleaning, Paving,—these items not being shown

APPENDIX B.—No. 2.—Expenditure of Local Authorities—*continued.*

1881.			1893.		
£	£	£	£	£	£
...	1,076,707	2,137,160	...	1,351,959	2,734,703
...	10,203	...	...	16,096	...
...	9,257	...	...	12,308	...
...	3,641	...	...	11,362	...
...	4,763	...	...	13,985	...
...	503	...	...	203	...
...	878	...	...	896	...
...	7,935	...	...	6,880	...
...	13,430	...	...	1,996	...
...	70,110	...	...	94,911	...
...	4,021	...	...	4,965	...
...	13,266	...	...	†194,393	...
...	34,079	...	...	25,064	...
...	...	...	...	4,249	...
...	11,005	...	...	44,638	...
...	351,366	...	...	530,094	...
...	50,726	...	...	1,070,039	...
...		1,661,890	...	3,384,038	...
...	...	...	7,071	...	...
...	...	...	1,532	8,603	...
					3,375,435
101,402	...	...	130,671	...	...
7,371	...	...	22,896	...	...
...	...	...	16,795	...	...
17,855	...	...	27,595	...	...
	126,628			197,957	
...	8,958	...	...	15,686	...
...	1,915	...	...	1,415	...
...	1,436	...	...	1,831	...
...	7,451	...	...	5,021	...
...	329,643	...	...	420,546	...
...	476,031	3,799,050	...	642,456	6,110,138

Turnpike Trusts, and the taking over of Turnpike Roads under the Roads and Bridges Act, 1878. A considerable separately in the Local Taxation Returns.

APPENDIX B.—No. 2.—Expenditure of Local Authorities—*continued.*

	1848.		1867.	
	£	£	£	£
Brought forward,	361,094	975,931	440,597	1,900,287
Registration of Voters, . . .	...	...	...	...
Valuation, ...	...	...	...	...
Interest on Loans, . . .	49,702	...	31,343	...
Salaries and Fees charged against County General Assessments,	...	...	...	...
Salaries of Road Officials, . .	...	...	...	...
Lunatic Asylums, ...	...	...	18,597	...
Weights and Measures, . . .	...	...	...	...
General Purposes, ...	...	...	...	...
Public Health, ...	...	...	...	...
Other Expenditure, . . .	18,524	...	64,001	...
		429,320		554,538
DEDUCT :—				
Payment to School Boards in respect of Technical Education,	...	...	...	...
4. FISHERY BOARDS :—				
Wages and Salaries, . . .	...	...	5,000	
Interest on Loans, . . .	...	...		
Other Expenses, . . .	...	...		
				5,000
5. HARBOUR AUTHORITIES :—				
Making new and maintaining old Works and Repairs,	126,250	...	236,254	...
Lighting, Buoys and Beacons, Anchors, Chains, and Cables &c.,	...	...	...	...
Interest on Debt, . . .	66,487	...	122,886	...
Rents, Rates and Taxes, and Insurance,	...	...	...	...
Salaries and Collector's Commission,	...	...	...	...
All other charges, . . .	50,895	...	100,725	...
		243,632		459,865
Total (exclusive of Loans repaid), .	...	1,648,883	...	2,919,690
Loans repaid, . . .	...	129,183	...	151,222
Total, . . .	...	1,778,066	...	3,070,912

APPENDIX B.—No. 2.—Expenditure of Local Authorities—*continued.*

1881.			1893.		
£	£	£	£	£	£
...	476,031	3,799,050	...	642,456	6,110,138
...	4,549	...	...	13,845	...
...	3,642	...	...	5,592	...
...	23,906	...	...	26,631	...
...	14,137	...	...	21,285	...
...	32,755	...	...	33,808	...
...	24,722	...	...	32,783	...
...	1,026	...	...	4,055	...
...	...	...	...	32,071	...
...	...	...	...	113,524	...
...	15,940	...	...	26,183	...
		596,708		952,233	
...	...	...	...	4,294	...
					947,939
...	8,396	...	...	9,698	...
...	...	...	...	6	...
...	1,215	...	...	1,923	...
		9,611			11,627
...	414,886	...	...	516,590	...
...	5,291	...	...	10,663	...
...	*250,000	...	...	329,023	...
...	31,889	...	...	60,829	...
...	33,463	...	...	39,656	...
...	65,118	...	...	93,366	...
		800,647			1,050,127
...	...	5,206,016	...	...	8,119,831
...	...	992,129	...	...	1,533,274
...	...	6,198,145	...	...	†9,653,105

* Estimated.
† Exclusive of Expenditure not shown in Local Taxation Returns estimated at £197,000.

APPENDIX B.—No. 3.

Analysis of Receipt and Expenditure of each class of Local Authority in the Year 1848.

Local Authorities.	Receipt.						Expenditure.		
	Rates.	Tolls, Dues, Fees, Fines, Duties, &c.	Imperial Subventions.	All other Sources (excluding Loans).	Total Receipt.	Borrowed during the year.	Total Expenditure.	Estimated Current Expenditure.	Estimated Capital Expenditure.
	£	£	£	£	£	£	£	£	£
Parochial Boards,	464,867	...	.....	68,206	533,073	....	544,335	544,335	...
Burgh Authorities,	180,296	19,546	...	110,759	310,601	44,721	340,813	295,813	45,000
Commissioners of Supply, County Roads Trusts, Statute Labour Roads Trusts,	177,646	5,702	5,877	3,433	192,658	912	186,887	185,887	1,000
Turnpike Trusts,	...	238,206	...	38,105	276,311	29,849	329,516	299,516	30,000
Heritors, for Ecclesiastical purposes,	*30,000	...	...	...	30,000	...	*30,000	30,000	...
Heritors, for Education,	*50,000	*35,000	†9,000	...	94,000	...	*94,000	94,000	...
Harbours,	...	176,822	...	9,452	186,274	17,728	252,515	234,515	18,000
Total,	902,809	475,276	14,877	229,955	1,622,917	93,210	1,778,066	1,684,066	94,000

* Estimate.
† Average amount of Grants to Schools from 1833 to 1855, calculated on Parliamentary paper No. 316—1855.

APPENDIX B.—No. 4.

Analysis of Receipt and Expenditure of each class of Local Authority in the Year 1867.

Local Authorities.	Receipt.						Expenditure.		
	Rates.	Tolls, Dues, Fees, Fines, &c.	Imperial Subventions.	All other Sources (excluding Loans).	Total Receipt.	Borrowed during the year.	Total Expenditure.	Estimated Current Expenditure.	Estimated Capital Expenditure.
	£	£	£	£	£	£	£	£	£
Parochial Boards,	*783,495	...	10,011	51,874	*845,380	20,731	*860,112	839,112	21,000
Burgh Authorities including Roads,	554,853	33,650	22,432	†198,558	809,493	70,828	838,139	767,139	71,000
Commissioners of Supply, County Roads Trusts, Statute Labour Roads Trusts,	320,132	6,130	28,883	13,883	369,028	47,240	413,354	366,354	47,000
Turnpike Trusts,	...	181,601	...	19,521	201,122	15,972	207,911	191,911	16,000
Heritors, for Ecclesiastical purposes,	‡55,000	...	...	...	55,000	...	‡55,000	55,000	...
Heritors, for Education,	‡75,000	‡45,000	§89,401	...	209,401	...	‡209,401	209,401	...
Harbour Authorities,	...	333,382	...	12,807	346,189	61,954	481,995	419,995	62,000
District Fishery Boards,	‡5,000	...	...	..	‡5,000	...	‡5,000	5,000	...
Total,	1,793,480	599,763	150,727	296,643	2,840,613	216,725	3,070,912	2,853,912	217,000

* Includes £25,000, being estimated Revenue and Expenditure under the Valuation, Registration, and Burial Grounds Acts.
† Includes Revenue from Common Good—£85,126. Estimated.
§ Grant in Aid of Elementary Schools, taken from Civil Service Estimates.

APPENDIX B.—No. 5.

ANALYSIS of Receipt and Expenditure of each Class of Local Authority in 1881.

Local Authorities.	Receipt.						Expenditure.		
	Rates.	Tolls, Dues, Duties, Fees, &c.	Imperial Subventions.	All other Sources (excluding Loans.)	Total Receipt.	Borrowed during the Year.	Total Expenditure.	Estimated Current Expenditure.	Estimated Capital Expenditure.
	£	£	£	£	£	£	£	£	£
Parochial Boards, . . .	*1,290,395	...	83,798	62,543	1,436,736	119,264	1,185,806	1,066,806	119,000
School Boards, . . .	...	201,285	317,852	†21,799	540,936	127,308	†1,025,905	898,905	127,000
Burgh Authorities, . .	1,194,808	26,118	83,766	‡363,237	1,667,929	817,378	2,206,447	1,389,447	817,000
Commissioners of Supply, .	145,695	4,082	60,291	10,447	220,515	3,136	222,008	219,008	3,000
Roads and Bridges, Counties,	106,639	93	...	13,236	119,968	123,300	253,542	130,542	123,000
Do. Burghs, .	13,417	...	...	5,027	18,444	8,383	24,802	16,802	8,000
County Roads Trusts, . .	96,548	11	...	1,974	98,533	5,069	104,769	99,769	5,000
Heritors, for Ecclesiastical purposes,	46,376	...	...	3,271	49,647	8,201	59,334	51,334	8,000
Harbours, ...	...	594,459	...	12,849	607,308	322,839	928,444	605,444	323,000
District Fishery Boards, .	9,035	484	...	442	9,961	...	9,810	9,810	...
Statute Labour Roads, . .	53,276	...	...	1,246	54,522	557	55,936	54,936	1,000
Turnpike Trusts, . . .	...	101,312	...	6,804	108,616	23	121,342	121,342	...
Total, . .	2,956,189	928,344	545,707	502,875	4,933,115	1,535,458	6,198,145	4,664,145	1,534,000

* Includes School Rates (£414,513) collected by Parochial Boards.
† The figures in the Local Taxation Returns for 1881 include certain duplicate receipts and payments which are excluded here.
‡ Includes "Common Good," &c., Revenue, £161,061.

APPENDIX B.—No. 6.

ANALYSIS of Receipt and Expenditure of each Class of Local Authority in 1893.

Local Authorities.	Receipt.						Expenditure.		
	Rates.	Tolls, Dues, Duties, Fees, &c.	Imperial Subventions.	All other Sources (excluding Loans.)	Total Receipt.	Borrowed during the Year.	Total Expenditure.	Estimated Current Expenditure.	Estimated Capital Expenditure.
	£	£	£	£	£	£	£	£	£
Parochial Boards, . . .	*1,394,009	...	138,507	49,360	1,581,876	113,463	1,097,948	984,948	113,000
School Boards, . . .	...	36,103	835,925	38,119	910,147	236,059	1,817,118	1,581,118	236,000
Burgh Authorities, . .	1,721,927	36,454	205,646	1,391,580	3,355,607	1,202,081	4,143,137	2,941,137	1,202,000
County Councils, . . .	618,536	5,882	176,541	31,844	832,803	96,156	1,009,987	913,987	96,000
Heritors, for Ecclesiastical Purposes,	34,563	...	...	4,423	38,986	3,220	45,961	42,961	3,000
Harbours, ...	...	789,374	...	29,725	819,099	606,747	1,527,327	920,327	607,000
District Fishery Boards, .	10,490	379	...	737	11,606	...	11,627	11,627	...
Total, . .	3,779,525	868,192	1,356,619	†1,545,788	†7,550 124	2,257,726	‡9,653,105	7,396,105	2,257,000

* Includes School Rate £615,265.
† Exclusive of certain Revenues from "Other Sources" not included in Returns under the Local Taxation Act, estimated at £192,000.
‡ Exclusive of Additional Expenditure not included in Local Taxation Returns, estimated to amount to £197,000.

APPENDIX

TABLE showing the Amounts of Rates collected by Scotland in 1848 and

Local Authorities.	1848.	1867.	1881.	1882.	1883.
URBAN:—					
Burghs,	180,296	554,853	1,194,808	1,288,283	1,247,475
Roads and Bridges Trusts,			13,417	14,306	18,389
Total Urban Rates,	180,296	554,853	1,208,225	1,302,589	1,265,864
RURAL:—					
Commissioners of Supply,	*177,646	*320,132	145,695	160,202	152,030
County Roads and Bridges Trusts,			106,689	124,039	132,391
County Roads Trusts,			96,548	93,155	94,768
Statute Labour Trusts,			53,276	53,337	47,946
Districts Fishery Boards,	...	‡5,000	9,035	8,755	9,320
Total Rural Rates	177,646	325,132	411,193	439,488	436,455
PAROCHIAL:—					
Parochial Boards,	464,867	783,495	875,882	896,488	890,224
†School Boards,	...	...	414,513	413,889	425,607
Heritors, for Educational Purposes,	‡50,000	‡75,000	...	...	...
Heritors for Ecclesiastical Purposes,	‡30,000	‡55,000	46,376	51,849	46,700
Total Parochial Rates,	544,867	913,495	1,336,771	1,362,226	1,362,531
Total Received from all Rates,	902,809	1,793,480	2,956,189	3,104,303	3,064,850

* Partly Estimated.
† In the years from 1881 to 1887 the Education Rate is taken from the Reports of the Accountant to the Scotch Taxation Returns.
‡ Estimate.

B. No. 7.

the *Urban*, *Rural*, and *Parochial* Authorities in certain subsequent years.

1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.
1,353,645	1,333,936	1,319,154	1,350,084	1,380,311	1,390,702	1,430,559	1,459,661	1,487,580	1,555,890
84,815	124,020	137,603	146,273	133,879	136,824	160,881	157,608	163,835	166,037
1,438,460	1,457,956	1,456,757	1,496,357	1,514,190	1,527,526	1,591,440	1,617,269	1,651,415	1,721,927
158,362	156,028	181,535	163,717	179,620	187,172	201,739			
279,486	307,611	296,252	291,559	277,794	255,579	262,058			
89,152	85,367	82,485	80,762	80,394	75,539	69,602	654,147	614,449	618,536
...	...	...	...	...	...	...			
8,836	9,603	9,738	10,017	9,973	10,346	10,740	10,694	10,611	10,490
535,836	558,609	570,010	546,055	547,781	528,636	544,139	664,841	625,060	629,026
857,795	839,383	843,032	865,184	871,840	872,075	828,697	756,938	780,288	778,744
441,610	443,684	465,167	486,467	502,744	543,333	562,969	579,288	586,860	615,265
...	...	...	...	...	...	...	...	...	...
45,188	43,213	40,671	28,606	35,494	28,529	37,884	39,494	32,348	34,563
1,344,593	1,326,280	1,348,870	1,380,257	1,410,078	1,443,937	1,429,550	1,375,720	1,399,496	1,428,572
3,318,889	3,342,845	3,375,637	3,422,669	3,472,049	3,500,099	3,565,129	3,657,830	3,675,971	3,779,525

Education Department; in the other years, from figures supplied by the Inspectors of Poor in the Scottish Local

APPENDIX B.—No. 8.

TABLE showing Total Amount of direct Assessment collected in Burghs, Counties, and Parishes in 1848 and subsequent years.

Year.	Assessment collected in		
	Burghs.	Counties.	Parishes.
	£	£	£
1848	180,296	177,646	544,867
1867	554,853	325,132	913,495
1881	1,208,225	411,193	1,336,771
1882	1,302,589	439,488	1,362,226
1883	1,265,864	436,455	1,362,531
1884	1,438,460	535,836	1,344,593
1885	1,457,956	558,609	1,326,280
1886	1,456,757	570,010	1,348,870
1887	1,496,357	546,055	1,380,257
1888	1,514,190	547,781	1,410,078
1889	1,527,526	528,636	1,443,937
1890	1,591,440	544,139	1,429,550
1891	1,617,269	664,841	1,375,720
1892	1,651,415	625,060	1,399,496
1893	1,721,927	629,026	1,428,572

APPENDIX B.—No. 9.

TABLE showing Revenue from Tolls* in the Counties of Scotland in which Roads were partly maintained by Turnpike Trusts.

	1848–49.	1866–67.	1880–81.	1892–93.
	£	£	£	
1. Aberdeen,	16,043	...	...	
2. Argyll,	...	...	...	
3. Ayr,	18,701	16,879	15,971	
4. Banff,	3,347	1,947	...	
5. Berwick,	6,949	4,453	3,102	
6. Bute,	...	...	...	
7. Caithness,	429	...	...	
8. Clackmannan,	4,103	3,287	...	
9. Dumbarton,	5,994	4,642	4,810	
10. Dumfries,	10,000	4,597	2,687	
11. Edinburgh,	21,202	20,101	17,759	
12. Elgin,	2,957	209	...	
13. Fife,	12,029	10,716	...	
14. Forfar,	10,429	9,532	...	
15. Haddington,	2,912	2,299	...	
16. Inverness,	3,649	...	...	Nil.
17. Kincardine,	4,569	1,866	...	
18. Kinross,	3,589	2,129	...	
19. Kirkcudbright,	3,174	...	...	
20. Lanark,	46,186	53,310	34,618	
21. Linlithgow,	2,340	2,183	1,502	
22. Nairn,	525	...	...	
23. Orkney,	...	...	...	
24. Peebles,	2,535	...	...	
25. Perth,	18,253	12,049	...	
26. Renfrew,	15,106	18,259	16,847	
27. Ross and Cromarty,	...	...	...	
28. Roxburgh,	10,589	5,282	4,517	
29. Selkirk,	1,229	506	...	
30. Stirling,	10,141	7,102	...	
31. Sutherland,	...	...	...	
32. Wigtown,	715	250	...	
33. Zetland,	...	...	...	
Total,	237,695	181,598	101,813	Nil.

* The Amounts in this Table are taken from the published Abstracts and of Income and Expenditure of Turnpike Trusts for the Years 1848–49, 1866–67, and 1880–81.

APPENDIX B.—No. 10.

STATEMENT of Debt outstanding at the close of the Financial Years 1848, 1867, 1881, and 1893.

Authorities.	1848.†	1867.†	1881.	1893.
	£	£	£	£
Burgh,	1,159,087	3,000,813	8,679,539	14,150,664
County Authorities,	44,404	121,331	363,167	718,782
Turnpike Trusts,	2,044,402	1,711,089	848,602	...
Parochial Boards,	...	204,621	714,981	416,907
School Boards,	...	...	2,307,370	3,655,491
Heritors,	...	...	28,337	14,558
Harbours,	1,434,828	3,070,597	7,220,159	9,339,395
Fisheries,	...	...	184	...
Total	4,682,721	8,108,451	20,162,339	28,295,797

† The Figures for these years have been specially collected for the Report; those for 1881 and 1893 are taken from the Scottish Local Taxation Returns.

APPENDIX

TABLE* showing for 1848 and certain subsequent years the Gross Expenses of Parochial from sources other than Assessment, the Amount of Expenditure falling to be

COUNTIES.	1848.				1856.				1867.			
	Gross Expenditure of Parochial Boards for Poor Law Purposes.	Receipts from Sources other than Assessment.	Net Expenditure falling to be defrayed from Poor Rates.	Percentage of Expenditure defrayed from Rates.	Gross Expenditure of Parochial Boards for Poor Law Purposes.	Receipts from Sources other than Assessment.	Net Expenditure falling to be defrayed from Poor Rates.	Percentage of Expenditure defrayed from Rates.	Gross Expenditure of Parochial Boards for Poor Law Purposes.	Receipts from Sources other than Assessment.	Net Expenditure falling to be defrayed from Poor Rates.	Percentage of Expenditure defrayed from Rates.
	£	£	£		£	£	£		£	£	£	
1. Aberdeen, .	30,906	9,183	21,723	70·3	43,715	6,431	37,284	85·3	58,515	5,128	53,387	91·2
2. Argyll, .	13,908	3,084	10,824	77·8	21,830	1,824	20,006	91·6	32,578	2,769	29,809	91·5
3. Ayr, . .	26,508	5,077	21,431	80·8	34,050	3,993	30,057	88·3	49,273	5,285	43,988	89·3
4. Banff, . .	9,647	618	9,029	93·6	10,900	939	9,961	91·4	16,174	757	15,417	95·3
5. Berwick, .	8,945	302	8,643	96·6	11,176	944	10,232	91·6	12,330	710	11,620	94·2
6. Bute, . .	1,567	632	935	59·7	3,083	116	2,967	96·2	4,673	84	4,589	98·2
7. Caithness, .	5,155	905	4,250	82·4	7,328	1,266	6,062	82·7	11,683	884	10,799	92·4
8. Clackmannan,	2,804	136	2,668	95·1	3,577	68	3,509	98·1	4,211	98	4,113	97·7
9. Dumbarton,	6,580	761	5,819	90·0	8,893	796	8,097	91·1	13,751	1,041	12,710	92·4
10. Dumfries, .	14,438	711	13,727	95·1	16,063	886	15,177	94·5	20,217	1,309	18,908	93·5
11. Edinburgh, .	74,226	3,427	70,799	95·4	76,159	6,768	69,391	91·1	96,212	10,949	85,263	88·6
12. Elgin, .	7,742	197	7,545	97·5	8,697	356	8,341	95·9	12,032	584	11,448	95·1
13. Fife, . .	23,535	4,129	19,406	82·5	28,408	4,774	23,634	83·2	33,713	5,029	28,684	85·1
14. Forfar, .	29,702	4,329	25,373	85·4	37,648	4,755	32,893	87·4	51,207	9,810	41,397	80·8
15. Haddington,	9,017	980	8,037	89·1	10,711	1,995	8,716	81·4	13,324	825	12,499	93·8
16. Inverness, .	13,242	2,356	10,886	82·2	19,688	1,435	18,253	92·7	27,423	1,275	26,148	95·3
17. Kincardine, .	6,265	1,563	4,702	75·1	7,686	1,654	6,032	78·5	12,333	1,354	10,979	89·0
18. Kinross, .	1,101	299	802	72·8	1,529	261	1,268	82·3	1,714	177	1,537	89·6
19. Kirkcudbright,	10,355	3,212	7,143	68·9	12,252	1,910	10,342	84·4	13,361	675	12,686	94·9
20. Lanark, .	126,924	3,423	123,501	97·3	123,422	6,896	116,526	94·4	149,365	7,041	142,324	95·3
21. Linlithgow, .	4,924	855	4,069	82·6	9,012	388	8,624	95·7	8,763	586	8,177	93·3
22. Nairn, .	1,300	18	1,282	98·6	1,802	63	1,739	96·5	3,049	536	2,513	82·4
23. Orkney, .	1,050	867	183	17·4	2,543	910	1,633	64·2	4,063	868	3,195	78·6
24. Peebles, .	2,168	341	1,827	84·3	2,598	301	2,297	88·4	3,141	432	2,709	86·2
25. Perth, . .	21,282	10,843	10,439	49·1	28,270	6,833	21,437	75·8	37,044	5,045	31,999	86·4
26. Renfrew, .	35,497	4,562	30,935	87·1	30,125	2,991	27,134	90·1	41,969	3,214	38,755	92·3
27. Ross and Cromarty,	13,820	597	13,223	95·7	17,427	634	16,793	96·4	20,381	846	19,535	95·8
28. Roxburgh, .	12,606	192	12,414	98·5	12,784	414	12,370	96·8	12,976	433	12,543	96·6
29. Selkirk, .	1,733	103	1,630	94·1	1,984	39	1,945	98·0	2,412	53	2,359	97·8
30. Stirling, .	12,736	2,474	10,262	80·6	16,179	862	15,317	94·6	23,237	2,612	20,625	88·8
31. Sutherland, .	3,803	390	3,413	89·7	4,327	144	4,183	96·6	5,926	158	5,768	97·3
32. Wigtown, .	9,513	749	8,764	92·1	11,985	424	11,561	96·5	14,117	359	13,758	97·5
33. Zetland, .	1,336	895	441	33·0	1,821	864	957	52·6	4,459	860	3,599	80·7
Total, .	544,335	68,210	476,125	87·5	627,672	62,934	564,738	90·0	815,626	71,786	743,840	91·2

* This Table has been compiled from the Annual Reports of the Board of Supervision. The determinations of the have been made, as far as possible, in the figures of previous years, to afford a proper comparison.

B.—No. 11.

Boards under the Poor Law Act (including Repayment of Debt), the Amounts received defrayed out of the Rates, and the percentage which it bears to the total Expenditure.

1874.				1881.				1893.				COUNTIES.
Gross Expenditure of Parochial Boards for Poor Law Purposes.	Receipts from Sources other than Assessment.	Net Expenditure falling to be defrayed from Poor Rates.	Percentage of Expenditure defrayed from Rates.	Gross Expenditure of Parochial Boards for Poor Law Purposes.	Receipts from Sources other than Assessment.	Net Expenditure falling to be defrayed from Poor Rates.	Percentage of Expenditure defrayed from Rates.	Gross Expenditure of Parochial Boards for Poor Law Purposes.	Receipts from Sources other than Assessment.	Net Expenditure falling to be defrayed from Poor Rates.	Percentage of Expenditure defrayed from Rates.	
£	£	£		£	£	£		£	£	£		
62,646	4,400	58,246	93·0	64,859	9,891	54,968	84·7	64,933	13,453	51,480	79·3	1. Aberdeen
28,035	2,050	25,985	92·7	27,921	4,933	22,988	82·3	29,419	6,536	22,883	77·8	2. Argyll.
45,304	4,715	40,589	89·6	52,347	8,430	43,917	83·9	47,772	8,936	38,836	81·3	3. Ayr
17,904	527	17,377	97·1	16,663	2,199	14,464	86·9	16,458	3,531	12,927	78·5	4. Banff
12,149	894	11,255	92·6	10,053	1,415	8,638	85·9	8,056	1,605	6,451	80·1	5. Berwick
4,200	152	4,048	96·4	4,946	973	3,973	80·3	4,431	1,168	3,263	73·6	6. Bute
13,370	683	12,687	94·9	12,666	2,741	9,925	78·4	13,882	2,601	11,281	81·3	7. Caithness
4,220	125	4,095	97·0	4,724	699	4,025	85·2	4,675	1,038	3,637	77·8	8. Clackmannan
14,425	844	13,581	94·1	14,150	2,196	11,954	84·5	16,439	3,881	12,558	76·4	9. Dumbarton
20,957	1,247	19,710	94·0	21,006	4,129	16,877	80·3	19,037	3,400	15,637	82·1	10. Dumfries
91,363	4,606	86,757	95·0	106,686	14,198	92,488	86·7	92,087	18,357	73,730	80·1	11. Edinburgh
12,959	834	12,125	93·6	13,512	2,008	11,504	85·1	14,434	3,773	10,661	73.8	12. Elgin
34,851	4,727	30,124	86·4	40,259	10,307	29,952	74·4	34,217	9,203	25,014	73·1	13. Fife
50,938	5,449	45,489	89·3	58,602	16,802	41,800	71·3	83,849	32,723	51,126	60·9	14. Forfar
12,620	531	12,089	95·8	10,942	1,721	9,221	84·3	10,766	2,231	8,535	79·3	15. Haddington
28,354	1,961	26,393	93·1	28,335	4,087	24,248	85·6	32,902	6,806	26,096	79·3	16. Inverness
10,285	662	9,623	93·6	8,531	1,137	7,394	86·7	7,406	1,678	5,728	77·4	17. Kincardine
1,885	501	1,384	73·4	1,988	484	1,504	75·7	1,680	559	1,121	66·7	18. Kinross
13,752	558	13,194	95·9	12,179	1,242	10,937	89·8	11,659	1,732	9,927	85·1	19. Kirkcudbright
177,935	6,840	171,095	96·2	263,316	38,362	224,954	85·4	305,762	111,874	193,888	63·4	20. Lanark
9,456	477	8,979	95·0	8,654	965	7,689	88·8	10,048	1,529	8,519	84·7	21. Linlithgow
3,103	354	2,749	88·6	2,998	609	2,389	79·7	2,869	542	2,327	81·1	22. Nairn
4,825	903	3,922	81·3	5,677	1,506	4,171	73·5	7,665	2,479	5,186	67·7	23. Orkney
3,465	355	3,110	89·8	3,040	585	2,455	80·8	2,739	670	2,069	75·5	24. Peebles
36,203	3,563	32,640	90·2	38,050	7,658	30,392	71·9	35,016	9,002	26,014	74·3	25. Perth
51,298	7,058	44,240	86·2	68,172	13,390	54,782	80·5	57,791	13,437	44,354	76·7	26. Renfrew
24,005	1,777	22,228	92·6	26,514	3,729	22,785	85·9	27,539	5,297	22,242	80·7	27. Ross and Cromarty
13,179	483	12,696	96·3	12,468	1,470	10,998	88·2	11,359	2,073	9,286	81·7	28. Roxburgh
2,500	63	2,437	97·5	3,136	289	2,847	90·8	3,504	525	2,979	85 0	29. Selkirk
19,918	1,201	18,717	94·0	21,618	4,127	17,491	80·9	22,182	4,411	17,771	80·1	30. Stirling
6,139	155	5,984	97·5	7,374	749	6,625	89·8	8,763	1,618	7,145	81·5	31. Sutherland
13,563	358	13,205	97·4	11,644	1,667	9,977	85·7	10,826	1,741	9,085	83·9	32. Wigtown
5,558	410	5,148	92·6	6,471	1,133	5,338	82·5	8,552	2,520	6,032	70·5	33. Zetland
851,364	59,463	791,901	93·0	989,501	165,831	823,670	83·2	1,028,717	280,929	747,788	72·7	

Boundary Commissioners having caused a considerable number of alterations in the areas of Counties in 1892, adjustments

NEILL AND COMPANY, EDINBURGH,
PRINTERS FOR HER MAJESTY'S STATIONERY OFFICE.

LOCAL TAXATION RETURNS
(SCOTLAND).

THE ANNUAL

LOCAL TAXATION RETURNS,

For the Year 1892-93.

MEMORANDUM.

1.—PARISH RATES.
2.—ECCLESIASTICAL PURPOSES.
3.—COUNTY COUNCILS.
4.—DISTRICT FISHERY BOARDS.
5.—BURGHS.
6.—HARBOURS AND PORTS.
7.—INCIDENCE OF RATES.

(PRESENTED PURSUANT TO ACT OF PARLIAMENT.)

Ordered, by The House of Commons, *to be Printed,*
17 *August* 1894.

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LOCAL TAXATION RETURNS, 1892–93 (SCOTLAND).

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No. 2.—ECCLESIASTICAL PURPOSES.—Abstract of Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes for the Year ended 14th May 1893 - - - - - - - - - - 47

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MEMORANDUM,

WITH

ABSTRACTS OF RETURNS

OF

RECEIPT AND EXPENDITURE

FOR THE

YEAR 1892-93.

MEMORANDUM.

THIS is the Thirteenth Annual Return under the Local Taxation Returns (Scotland) Act, 1881.

It contains abstracts of the receipt and expenditure of the various Local Authorities of Scotland for the year 1892–93. The School Board Accounts embodied in this Memorandum have been taken from the Twenty-first Report of the Accountant to the Scotch Education Department, being that for the year 1892-93. The Return of receipts and expenditure in burghs under the Roads and Bridges Act (hitherto separately shown) has been amalgamated with the general burgh Returns; and a new Return (No. 7, page 113) has been prepared showing in a manner more complete than has hitherto been attempted the incidence of rates in all the more important local administrative areas.

The amount shown in the present Return as having been received by the Local Authorities of Scotland during the year was 7,550,124*l.*; of which, 3,779,525*l.* was obtained by means of rates; 1,111,275*l.* is attributable to tolls, dues, duties, fees, fines, and rents of corporate property; 1,356,619*l.* was received from grants in aid of local taxation; and 1,302,705*l.* was contributed from various other sources.

The total expenditure of the Local Authorities during the year was 8,119,831*l.*, which shows an increase of 1,337,819*l.* on that of the previous year.

The amount of loans outstanding at the beginning of the year was 27,571,345*l.*; there was borrowed during the year, on security of rates, dues, or property, 2,257,726*l.*; and 1,533,274*l.* was expended in repayment of money borrowed. The amount of debt has, therefore, been increased by 724,452*l.* The interest paid during the year amounted to about 1,028,459*l.* Including the amounts borrowed and repaid during the year, the total receipts were 9,807,850*l.*, and the total expenditure was 9,653,105*l.*

The amount of revenue and expenditure for each of the thirteen years since the Act was passed, and the average of the thirteen years, are shown in the following Table :—

TABLE I.

YEAR.	Total Receipts.	Of which was derived				Total Expenditure.
		From Rates.	From Tolls, Dues, Fees, Fines, and Rents.	From Grants in Aid.	From other Sources (excluding Loans).	
	£.	£.	£.	£.	£.	£.
1880–1 - - -	4,937,825	2,956,189	1,089,405	545,707	346,524	4,960,519
1881–2 - - -	5,138,353	3,104,303	1,189,516	593,104	251,430	5,524,462
1882–3 - - -	5,222,373	3,064,850	1,185,044	585,017	387,462	5,499,183
1883–4 - - -	5,441,261	3,318,889	1,122,633	607,974	391,765	5,707,074
1884–5 - - -	5,475,640	3,342,845	1,135,596	648,303	348,896	6,004,615
1885–6 - - -	5,524,390	3,375,637	1,128,653	679,577	340,523	6,000,571
1886–7 - - -	5,637,604	3,422,669	1,152,163	696,485	366,287	5,964,484
1887–8 - - -	5,757,414	3,472,049	1,180,621	738,565	366,179	5,891,405
1888–9 - - -	5,998,897	3,500,099	1,233,221	809,021	456,556	6,036,748
1889–90 - - -	6,093,255	3,565,129	1,275,488	797,863	454,775	6,139,930
1890–1 - - -	6,238,410	3,657,830	1,083,864	1,098,838	397,878	6,431,045
1891–2 - - -	6,545,718	3,675,971	1,084,555	1,305,061	480,131	6,782,012
1892–3 - - -	7,550,124	3,779,525	1,111,275	1,356,619	1,302,705	8,119,831
Average for the Thirteen Years - -	5,812,405	3,402,768	1,151,695	804,780	453,162	6,081,683

The

The following Table shows the amounts received and expended by the various local authorities, during the year 1892–93 :—

TABLE II.

LOCAL AUTHORITIES.	RECEIPT.						EXPENDITURE.	
	Rates.	Tolls, Dues, Duties, Fees, Fines, and Rents.	Grants in Aid.	All other Sources (excluding Loans).	Total Receipt.	Borrowed during the Year.	Total Expenditure (excluding Repayment of Instalments of Loans).	Instalments of Loans Repaid during the Year (exclusive of Interest).
	£.	£.	£.	£.	£.	£.	£.	£.
Parochial Boards (*see* page viii) -	*1,394,009	- -	138,507	49,360	1,581,876	113,463	1,001,234	96,714
School Boards (*see* page viii) -	- -	36,103	835,925	38,119	910,147	236,059	1,691,071	126,047
Burgh Authorities (*see* page vii) -	1,721,927	279,537	205,646	1,148,497	3,355,607	1,202,081	3,375,435	797,702
County Councils (*see* page viii) -	618,536	5,882	176,541	31,844	832,803	96,156	947,939	62,048
Heritors for Ecclesiastical Purposes (*see* page ix.).	34,563	- -	- -	4,423	38,986	3,220	42,398	3,563
Harbour Authorities (*see* page ix)	- -	789,374	- -	29,725	819,099	606,747	1,050,127	477,200
District Fishery Boards (*see* page x).	10,490	379	- -	737	11,606	- -	11,627	—
TOTAL - - - £.	3,779,525	1,111,275	1,356,619	1,302,705	7,550,124	2,257,726	8,119,831	1,533,274

* Including School Rate of 615,265*l.*

It appears from this Table that the Local Taxation Revenue of Scotland is distributed in the following proportions :—

	£. Per Cent.
Rates - - - - - - - - - - - -	50·1
Tolls, Dues, &c. - - - - - - - - - -	14·7
Grants in Aid - - - - - - - - - -	18·0
Other sources - - - - - - - - - -	17·2
TOTAL - - - £.	100·0

The following Table shows the amount of assessment levied by the local authorities in Parishes, Burghs, and Counties of Scotland during the years 1891–92 and 1892–93, with the rateable value :—

Table III.

	1891–92.	1892-93.
PARISHES (Landward):	£.	£.
Rateable Value as in Valuation Rolls (exclusive of Burghs) -	11,035,581	11,102,468
Poor Rate (Estimate) - - - - - - - -	354,744	352,734
School Rate (Estimate) - - - - - - - -	293,860	307,637
Ecclesiastical Assessment - - - - - - -	32,348	34,563
Registration, Burial Grounds, and Valuation Assessments -	26,544	28,048
BURGHS;		
Rateable Value of Burghs as in Valuation Rolls - - -	12,893,985	13,078,015
General Police Assessment - - - - - -	703,866	723,205
Poor Rate (Estimate) - - - - - - - -	399,000	397,962
Public Health Rate - - - - - - - - -	148,379	158,344
Water Rates and Assessments - - - - - -	373,566	403,883
School Rate (Estimate) - - - - - - -	293,000	307,628
Burgh Roads - - - - - - - - - -	180,844	185,849
Other Assessments under General Acts - - - -	87,863	121,183
Assessments under Special Acts - - - - -	156,897	129,463
COUNTIES:		
Rateable Value as in Valuation Rolls - - - - -	13,331,605	13,339,178
Total Assessments - - - - - - - - -	614,449	618,536
District Fishery Boards (*Rateable Value, 100,459l.*) - -	10,611	10,490
Rateable Value of Scotland, as returned to Board of Supervision by Inspectors of Poor.	23,979,566	24,180,483
Total Assessment in Parishes - - - - -	707,496	722,982
Ditto - in Burghs - - - - -	2,343,415	2,427,517
Ditto - in Counties - - - - -	625,060	629,026
Total - - - £.	3,675,971	3,779,525

The rateable value of Scotland as given above is 24,180,483*l.*, and the population in 1893 is estimated at 4,083,661. The rate of assessment would therefore amount to 3*s.* 1½*d.* per £. of valuation, and 18*s.* 6*d.* per head of population.

An estimate has been made of the amount of the above assessment of 3,779,525*l.*, which was recovered from owners of property and from occupiers respectively. It appears from the following Table that the total assessment imposed upon owners during the year 1892–93 was 1,496,868*l.*, and upon occupiers

occupiers 2,282,657*l*. The amounts given under some of the heads must, however, be regarded as only approximate, as no calculation has been made of the amount of unoccupied property from which no assessment has been obtained in respect of occupancy.

TABLE IV.

LOCAL AUTHORITIES.	Total Amount of Assessment.	In respect of Ownership.	In respect of Occupancy.
	£.	£.	£.
Parochial Boards (including School Rate) -	1,394,009	697,004	697,005
Burgh Authorities - - - - -	1,721,927	356,277	1,365,650
County Councils - - - - - -	618,536	398,534	220,002
Heritors for Ecclesiastical purposes - -	34,563	34,563	—
District Fishery Boards - - - -	10,490	10,490	—
TOTAL - - - £.	3,779,525	1,496,868	2,282,657

The following Table shows the amount of loans outstanding at the beginning of the year 1892-93, the amount outstanding at the close of the year, and the increase or decrease which has taken place on the amount of the debt by the transactions of the year :—

TABLE V.

BONDED or MORTGAGE LOANS on Security of RATES, DUES, or PROPERTY.

LOCAL AUTHORITIES.	Outstanding at 15 May 1892.	Outstanding at 14 May 1893.	Increase + or Decrease — during the Year.
	£.	£.	£.
Parochial Boards - - - - - -	400,158	416,907	+ 16,749
School Boards - - - - - -	3,545,479	3,655,491	+ 110,012
Burgh Authorities - - - - -	13,716,285	14,150,664	+ 434,379
County Councils - - - - -	684,674	718,782	+ 34,108
District Fishery Boards - - - -	—	—	—
Heritors for Ecclesiastical purposes - -	14,901	14,558	— 343
Harbour Authorities - - - - -	9,209,848	9,339,395	+ 129,547
TOTAL - - - £.	27,571,345	28,295,797	+ 724,452

The following Tables give details of the receipt and expenditure included in Table No. II., and also the amounts under the same heads of receipt and expenditure during the previous year, the necessary deductions having been made to avoid duplicate entries :—

Table A.

Amounts Received and Expended by Parochial Boards during the Years ended 14th May 1892 and 14th May 1893. (*See* page 1.)

RECEIPT.	Year ended 14 May 1892.	Year ended 14 May 1893.
	£.	£.
Assessments under:		
Poor Law Acts	753,744	750,696
Registration of Births, &c., Acts	14,119	14,866
Burial Grounds Act	11,423	10,717
Valuation of Lands Act	1,002	2,465
Education Acts	586,860	615,265
Total from Assessment	1,367,148	1,394,009
Grants in Aid	110,320	135,307
Treasury Contributions in lieu of rates	2,628	3,200
Total from Grants	112,948	138,507
Other Sources:		
Mortifications	3,661	3,724
Contributions by Relatives of Paupers.	19,634	19,340
All other Sources	31,725	26,296
Total from other Sources	55,020	49,360
Total Receipts, exclusive of Loans £.	1,535,116	1,581,876
From Loans on Security of Rates	68,458	113,463
TOTAL £.	1,603,574	1,695,339

EXPENDITURE.	Year ended 14 May 1892.	Year ended 14 May 1893.
	£.	£.
Under Poor Law Acts:		
Relief and Management of Poor, including Cost of Collection of Poor Rate.	881,832	885,890
Cost of Collection of Rates other than Poor Rate.	11,705	11,171
Buildings	41,532	52,597
Total under Poor Law Acts	935,069	949,658
Under Registration Acts	14,479	14,329
Under Burial Grounds Act	23,056	34,687
Under Valuation of Lands Act	1,068	2,560
Total Expenditure, exclusive of Loans repaid £.	973,672	1,001,234
Repayment of Loans	36,346	96,714
Paid over to School Board from Assessment under Education Acts.	590,093	612,000
TOTAL £.	1,600,111	1,709,948

Table B.

Amounts Received and Expended by School Boards during the Years 1891–92 and 1892–93, taken from the Twentieth and Twenty-first Annual Reports of the Accountant to the Scotch Education Department.

RECEIPT.	1891-92.	1892-93.
	£.	£.
School Fees	41,295	35,711
Grants in Aid		
Grants for Relief of Fees	282,896	287,534
Grants from Scotch Education Department.	500,728	522,085
Grants from Science and Art Department.	18,627	26,306
Total from Grants	802,251	835,925
School Rate	592,562	613,974
Interest from Endowments*	9,451	9,357
Books sold	10,507	11,658
Fines recovered	387	392
Interest on Bank Accounts	987	760
Other Sources	†21,847	‡16,344
Total Receipts, exclusive of Loans £.	1,479,287	1,524,121
From Loans on Security of Rates	225,952	236,059
TOTAL £.	1,705,239	1,760,180

EXPENDITURE.	1891-92.	1892-93.
	£.	£.
Elections	2,823	7
Salaries of Officers	48,369	50,131
Salaries of Teachers	899,225	943,006
Purchase of Sites	19,660	39,275
Erection, &c., of Buildings	195,996	245,309
Printing, Postages, &c.	9,013	9,717
Books, Apparatus and Stationery	43,527	47,309
Rents, Rates, &c.	44,477	46,950
Furniture, Repairs, &c.	62,195	71,152
Fuel and Light	68,379	71,731
Interest on Loans	125,973	129,933
Legal Expenses	2,577	2,612
Prosecuting defaulting Parents	2,038	2,045
Other Expenses	31,320	§ 31,894
Total Expenditure, exclusive of Loans repaid £.	1,555,572	1,691,071
Repayment of Loans	117,034	126,047
TOTAL £.	1,672,606	1,817,118

* Exclusive of sums received from Town Councils under Section 46 of the Education (Scotland) Act of 1872.

† Exclusive of 1,486*l.* received from County Councils for technical education.

‡ Exclusive of 4,294*l.* received from County Councils for technical education, and 7,822*l.*, being payments by one School Board to another under award of Boundary Commissioners.

§ Exclusive of 7,822*l.*, being payments by one School Board to another under award of Boundary Commissioners.

TABLE C.

§ AMOUNTS Received and Expended by BURGH AUTHORITIES during the Years 1891–92 and 1892–93. (*See* page 81.)

RECEIPT.	1891-92.	1892-93.
	£.	£.
1. Revenue from Property, Investments, and Common Good.	220,917	243,083
2. Assessments under General or Special Police Acts:		
(*a.*) Police Assessment	585,571	599,169
(*b.*) General Sewerage	37,566	45,653
(*c.*) Special Sewerage	23,889	23,438
(*d.*) Water Assessment	61,065	65,332
(*e.*) Foot Pavement	4,644	4,001
(*f.*) General Improvement	18,138	17,166
(*g.*) Private or Special or other Improvement.	34,058	33,778
	764,931	788,537
3. Assessments under Public Health Acts: General and Special.	148,379	158,344
4. Assessment under Roads and Bridges Act, 1878.	163,835	166,037
5. Assessments under other General Acts:		
(*a.*) Burial Grounds Act	2,669	2,761
(*b.*) Public Libraries Acts	7,888	8,674
(*c.*) Housing of the Working Classes Acts.	12,196	11,559
(*d.*) Public Parks Act	5,999	39,602
(*e.*) Registration of Births, &c., Act.	11,094	11,603
(*f.*) Registration of Voters and Election of Councillors.	14,056	14,447
(*g.*) Valuation of Lands and Heritages.	10,506	7,934
(*h.*) Lunacy	9,864	11,272
(*i.*) Contagious Diseases (Animals) Act.	2,767	3,186
(*j.*) Militia Acts	289	83
(*k.*) Sheriff Court Houses Act	1,519	1,472
(*l.*) Cess and Land Tax Acts	6,673	6,481
(*m.*) Assessments under the Weights and Measures Act.	248	124
(*n.*) Assessment for Gas Supply and Measures.	422	325
(*o.*) Bell and Petty Customs Assessment.	1,583	1,660
	87,863	121,183
6. Assessments, other than above under Special Acts:		
(*a*) Roads	17,009	19,812
(*b.*) Water	312,501	338,551
(*c.*) Other Acts	156,897	129,463
	486,407	487,826
TOTAL from Assessments	1,651,415	1,721,927
7. From Grants in Aid:		
(*a.*) Local Taxation contributions	184,848	198,854
(*b.*) Other Receipts (Treasury Subventions in lieu of Rates and Cost of Removal of Prisoners).	6,624	6,792
	191,472	205,646
8. Other Sources:		
(*a.*) Compensations, &c., under Prisons Act, 1877.	148	150
(*b.*) Penalties and Fees, &c.	35,833	36,454
(*c.*) Sale of Property	7,931	20,876
(*d.*) Any other Receipts, exclusive of Money borrowed.	294,575	1,127,471
	338,487	1,184,951
TOTAL Receipts, exclusive of Loans	2,401,691	3,355,607
From Loans on Security of Rates	1,140,512	1,202,081
TOTAL £.	3,542,203	4,557,688

EXPENDITURE.	1891-92.	1892-93.
	£.	£.
1. Public Works, Maintenance and Repairs.	156,629	149,055
2. Pay and Clothing of Police*	249,643	256,417
3. Lighting, Cleaning, Paving, &c.	414,918	445,882
4. Drainage	73,871	84,543
5. Water Supply	221,502	218,381
6. Removal of Nuisances	31,197	39,008
7. Hospitals	67,583	112,774
8. Burial Grounds	28,723	9,807
9. Public Libraries	14,669	15,892
10. Housing of the Working Classes	2,172	1,834
11. Registration of Births, &c.	11,265	11,295
12. Registration of Voters and Election of Councillors and Commissioners.	16,077	16,096
13. Valuation of Lands	12,277	12,308
14. Lunacy	10,467	11,362
15. Contagious Diseases (Animals) Act	15,725	13,985
16. Militia	188	203
17. Sheriff Court Houses	1,247	896
18. Cess and Land Tax	6,936	6,880
19. Payments under Prisons Act, 1877	2,389	1,996
20. Salaries, Fees, &c.	97,846	94,911
21. Contributions to Higher Class Schools.†	3,020	3,433
22. Roads under Roads and Bridges Act.	185,538	194,393
23. Roads not under Roads and Bridges Act.	19,160	25,064
24. Weights and Measures	3,535	4,249
25. Public Parks	39,336	44,638
26. Interest on Money borrowed	420,557	530,094
27. Other Expenditure	307,473	1,070,039
TOTAL Expenditure, exclusive of Loans repaid £.	2,413,943	3,375,435
Repayment of Loans	764,273	767,702
TOTAL £.	3,178,216	4,143,137

* In 1891–92, 6,326*l.*, and in 1892–93, 7,071*l.*, were paid for use of county police, and have been deducted here, as they are accounted for by County Councils.

† Contributions to School Boards under Section 46 of the Education (Scotland) Act, 1872, are excluded.

§ The Return formerly made under the Roads and Bridges Act, 1878, is now amalgamated with this Return.

Table D.

Amounts Received and Expended by County Councils during the Years 1891–92 and 1892–93. (*See* page 69.)

RECEIPTS.	1891–2.	1892–3.
	£.	£.
Assessments	614,449	618,536
Imperial Subventions and Payments:		
1. Out of Local Taxation Account:		
(*a.*) Highland and Islands Grant	10,000	10,000
(*b.*) Road Grant	30,001	31,340
(*c.*) Police Pay and Clothing	60,625	57,339
(*d.*) Medical Officers' Grant	8,580	10,908
(*e.*) Residue Grant	23,242	27,355
(*f.*) Police Superannuation	1,978	16,795
2. Out of Parliamentary Votes:		
(*a.*) Criminal Prosecutions	2,731	1,910
(*b.*) Maintenance of Sheriff Court Buildings.	5,672	7,782
(*c.*) Maintenance and Removal of Prisoners.	3,677	4,522
(*d.*) Grant in Aid of Local Rates	51,884	—
(*e.*) Highland Footpaths	—	8,590
Total Imperial Subventions, &c. £.	198,390	176,541
Miscellaneous:		
Fines, Penalties and Fees	6,467	5,882
Other Receipts	40,658	31,844
Total Miscellaneous Receipts £.	47,125	37,726
Total Receipts, exclusive of sums borrowed £.	859,964	832,803
Loans	36,080	96,156
Total Receipts* £.	896.044	928,959

EXPENDITURE.	1891–2.	1892–3.
	£.	£.
Police:		
(*a.*) Pay and Clothing	128,789	130,671
(*b.*) New Stations, Houses and Cells, &c.	12,888	22,896
(*c.*) Payment into Pension Fund	1,978	16,795
(*d.*) Other Expenses	31,003	27,595
Court Houses and County Buildings	11,806	15,686
Criminal Prosecutions	944	1,415
Reformatories and Industrial Schools	1,811	1,831
Contagious Diseases (Animals) Act	5,281	5,021
Roads and Bridges	391,155	420,546
Registration of Voters	10,474	13,845
Valuation	5,633	5,592
Interest on Loans	26,617	26,631
Salaries and Fees charged against County General Assessments.	22,793	21,285
Salaries of Road Officials	34,873	33,808
Lunatic Asylums	28,943	32,783
Weights and Measures	4,673	4,055
General Purposes	27,214	32,071
Public Health	111,218	113,524
Other Expenditure	13,249	21,889
Total Expenditure, exclusive of Loans repaid £.	871,342	947,939
Repayment of Loans £.	75,109	62,048
Total Expenditure† £.	946,451	1,009,987

* Exclusive of payments to Counties by other authorities in respect of road subvention, compensation, &c., amounting to 41,835*l.* and 70,462*l.* in 1891–2 and 1892–3 respectively.

† Exclusive of 1,486*l.* and 4,294*l.* paid to School Boards in 1891–2 and 1892–3 respectively towards cost of Technical Education.

Table E.

Amounts Received and Expended by Heritors of Parishes during the Years 1891–92 and 1892–93. (*See* page 47.)

	1891–2.	1892–3.
RECEIPTS:	£.	£.
Assessments	32,348	34,563
Other Sources of Income	3,404	4,423
Total Receipts, exclusive of Loans £.	35,752	38,986
From Loans	4,023	3,220
Total £.	39,775	42,206
EXPENDITURE:		
Churches	13,199	13,380
Manses	17,582	19,046
Glebes	318	490
Churchyards	2,723	2,931
Interest on Loans	760	778
Collector	1,863	1,672
Legal and other Expenses	4,758	4,101
Total Expenditure, exclusive of Loans repaid £.	41,203	42,398
Repayments of Loans	4,102	3,563
Total £.	45,305	45,961

Table F.

Amounts Received and Expended by Harbour Authorities during the Years 1891-92 and 1892–93. (*See* page 109.)

	1891–2.	1892–3.
RECEIPTS:	£.	£.
Import and Export Tonnage and Ballast Dues	298,873	295,445
Other Tolls and Dues, also Rents	481,018	493,929
Sale of Materials	2,133	1,380
All other Sources of Income	32,659	28,345
Total Receipts, exclusive of Loans £.	814,683	819,099
From Loans	516,825	606,747
Total £.	1,331,508	1,425,846
EXPENDITURE:	£.	£.
Making New and Maintaining Old Works and Repairs	386,461	516,590
Lighting; Buoys and Beacons, Anchors; Chains and Cables, &c.	11,485	10,663
Interest of Debt	327,105	329,023
Rents, Rates and Taxes, and Insurance	58,433	60,829
Salaries and Collectors' Commission	38,273	39,656
All other Charges	102,113	93,366
Total Expenditure, exclusive of Loans repaid £.	923,870	1,050,127
Repayment of Loans	422,279	477,200
Total £.	1,346,149	1,527,327

Table G.

Amounts Received and Expended by District Fishery Boards during the Years 1891–92 and 1892–93. (*See* page 77.)

	1891–2.	1892–3.
RECEIPTS:	£	£.
Assessments	10,611	10,490
Penalties and Expenses	365	379
Other Sources of Income	811	737
Total Receipts, exclusive of Loans £.	11,787	11,606
From Loans	—	—
Total £.	11,787	11,606
EXPENDITURE:		
Wages and Salaries	10,171	9,698
Interest of Loans	10	6
Other Expenses	1,424	1,923
Total Expenditure, exclusive of Loans repaid £.	11,605	11,627
Repayment of Loans	110	—
Total £	11,715	11,627

Local Government Board,
Edinburgh, December 1894.

Malcolm McNeill,
Secretary.

No. 1.—PARISH RATES—POOR LAW, &c.

ABSTRACT

OF

RECEIPT AND EXPENDITURE

IN EACH PARISH IN SCOTLAND

UNDER THE

POOR LAW, EDUCATION, BURIAL GROUNDS, REGISTRATION, AND VALUATION ACTS,

FOR THE

YEAR ended 14th MAY 1893.

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish and Valuation Acts, for the

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
ABERDEEN:		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
1. Aberdeen	51,748	260,334	208,337	10,095	–	–	–	7,966	2,062	131	382	1
2. Aberdour	1,898	8,237	7,327	305	8	–	–	351	109	–	2	2
3. Aboyne	1,403	11,866	10,951	342	10	–	–	297	64	–	–	3
4. Alford	1,402	9,399	8,187	308	17	–	–	240	51	–	–	4
5. Auchindoir	1,374	5,966	5,668	588	8	–	–	175	104	–	–	5
6. Auchterless	1,853	12,942	11,648	421	15	–	–	355	46	–	–	6
7. Belhelvie	1,613	12,533	12,430	439	8	–	–	259	35	1	–	7
8. Birse	1,154	7,493	7,440	217	15	–	–	249	31	–	20	8
9. Bourtie	454	5,542	—	—	5	–	–	68	24	–	18	9
10. Cairney	1,399	7,637	6,621	358	10	–	–	303	50	–	–	10
11. Chapel-of-Garioch	1,690	14,804	12,080	401	16	–	–	441	61	–	–	11
12. Clatt	458	3,516	3,109	61	6	–	–	92	12	–	–	12
13. Cluny	1,196	7,546	6,701	277	–	–	–	167	51	–	–	13
14. Coull	746	3,893	3,699	137	8	–	–	148	27	–	–	14
15. Crathie and Braemar	1,534	21,425	19,785	416	21	–	–	407	41	–	–	15
16. Crimond	825	5,686	5,457	177	11	–	–	111	10	1	13	16
17. Cruden	3,593	15,840	15,048	737	30	–	–	487	141	1	4	17
18. Culsamond	791	5,677	5,100	207	11	–	–	125	26	–	–	18
19. Daviot	520	4,950	—	—	10	–	–	105	8	–	–	19
20. Deer, New	4,434	26,838	22,488	465	47	140	–	835	73	–	–	20
21. Deer, Old	4,694	29,699	25,906	1,398	33	–	–	874	243	–	–	21
22. Drumblade	956	8,704	7,504	116	9	–	–	125	21	–	–	22
23. Drumoak	869	8,537	7,244	181	15	–	–	227	24	–	–	23
24. Dyce	1,343	8,274	7,095	230	7	–	–	319	15	–	–	24
25. Echt	1,207	7,088	6,379	157	–	–	–	212	43	–	–	25
26. Ellon	3,998	27,131	23,316	797	–	–	–	715	141	–	–	26
27. Fintray	999	7,444	6,664	110	7	–	–	278	17	–	–	27
28. Forgue	2,239	13,196	11,821	633	24	–	–	427	62	–	–	28
29. Foveran	1,945	12,558	12,271	466	–	–	–	363	69	–	–	29
30. Fraserburgh	8,092	37,896	31,379	993	56	166	–	721	298	2	–	30
31. Fyvie	4,049	25,826	22,734	753	–	–	–	572	137	–	–	31
32. Gartly	928	6,496	5,573	318	9	–	–	209	32	–	–	32
33. Glass	964	4,100	3,979	165	16	–	–	148	25	–	–	33
34. Glenbucket	408	1,884	1,696	35	7	–	–	100	7	–	–	34
35. Gleumuick	2,299	18,992	17,227	430	32	–	–	317	102	4	4	35
36. Huntly	4,588	16,104	13,398	982	20	112	–	835	147	–	–	36
37. Insch	1,384	8,832	7,600	256	10	–	–	160	37	–	14	37
38. Inverurie	2,954	12,820	10,681	665	–	–	–	314	78	–	–	38
39. Keig	748	4,667	4,538	110	9	–	–	149	27	–	1	39
40. Keithhall and Kinkell	822	7,879	7,010	88	10	–	–	147	35	–	–	40
41. Kemnay	1,799	8,351	5,446	313	–	–	–	89	51	–	–	41
42. Kildrummy	869	4,142	—	—	–	–	–	97	8	–	–	42
43. Kincardine O'Neill	1,830	12,754	12,183	403	7	–	–	403	61	–	–	43
44. King-Edward	2,714	13,207	11,658	603	25	–	–	504	100	–	–	44
45. Kinnellar	580	5,096	4,639	230	10	–	–	116	26	–	–	45
46. Kinnethmont	932	7,009	5,765	262	10	–	–	169	38	–	–	46
47. Kintore	2,409	12,948	10,130	517	21	–	–	270	109	–	–	47

in *Scotland* under the Poor Law, Education, Burial Grounds, Registration, Year ended 14th May 1893.

	Sources.		Total.	Expenditure.								Loans.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.		Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	238	6	20,880	12,539	–	–	–	–	7,966	150	20,655	—	–	–	—
2	1	21	797	431	2	7	–	–	351	5	796	28	–	3	25
3	–	4	717	380	–	9	–	–	294	5	688	34	–	13	21
4	2	2	620	376	–	8	–	–	240	4	628	23	18	–	41
5	10	4	889	5[illegible]	–	8	–	–	175	4	753	—	–	–	—
6	–	1	838	405	2	15	–	–	355	6	783	—	–	–	—
7	6	–	748	511	–	8	–	–	259	4	782	194	42	–	236
8	1	5	538	283	20	8	–	–	249	5	565	—	–	–	—
9	4	33	152	77	–	5	–	–	68	–	150	—	–	–	—
10	–	1	722	372	–	10	–	–	303	6	691	—	–	–	—
11	19	1	939	479	2	16	–	–	441	11	949	—	–	–	—
12	–	–	171	82	10	6	–	–	92	2	192	—	–	–	—
13	–	8	503	258	–	10	–	–	167	2	437	—	–	–	—
14	20	17	357	195	–	7	–	–	148	4	354	—	–	–	—
15	–	–	879	393	–	44	–	–	406	10	853	85	–	35	—
16	5	–	328	213	1	11	–	–	111	2	338	—	–	–	—
17	3	–	1,403	871	3	21	–	–	487	5	1,387	—	–	–	—
18	8	–	377	236	4	11	–	–	125	2	378	30	–	12	18
19	–	66	189	137	–	10	–	–	105	–	252	—	–	–	—
20	–	70	1,630	534	5	24	267	–	835	16	1,681	1,111	153	91	1,173
21	39	60	2,647	1,808	29	[illegible]2	47	–	866	–	2,772	—	–	–	—
22	–	5	276	133	2	9	–	–	120	3	267	—	–	–	—
23	–	2	449	188	–	8	–	–	227	4	427	—	–	–	—
24	–	–	571	260	–	5	–	–	318	5	588	—	–	–	—
25	12	–	424	332	–	6	–	–	212	4	554	—	–	–	—
26	–	9	1,662	825	[illegible]4	21	–	–	715	14	1,599	—	–	–	—
27	5	1	418	177	–	10	–	–	278	–	465	—	–	–	—
28	4	30	1,180	692	5	16	–	–	427	5	1,145	—	–	–	—
29	–	–	898	593	–	12	–	–	370	4	979	—	–	–	—
30	6	20	2,262	1,619	7	82	213	–	800	18	2,739	1,867	93	140	1,820
31	24	[illegible]0	1,502	957	–	24	–	–	14	–	995	—	–	–	—
32	1	4	568	308	7	9	–	–	209	5	538	—	–	–	—
33	10	–	364	197	–	10	–	–	148	5	360	—	–	–	—
34	–	5	154	54	–	7	–	–	100	2	163	—	–	–	—
35	16	4	909	544	–	15	–	–	317	8	884	—	–	–	—
36	27	56	1,679	1,087	–	20	138	–	337	8	1,590	340	–	60	280
37	–	2	479	335	–	10	–	–	160	4	509	—	–	–	—
38	14	[illegible]	1,079	699	27	–	–	–	314	[illegible]	1,049	—	–	–	—
39	–	–	296	155	–	5	–	–	149	3	312	—	–	–	—
40	9	–	289	163	–	10	–	–	147	–	320	—	–	–	—
41	–	19	472	345	2	10	11	–	[illegible]3	3	460	—	–	–	—
42	–	157	257	157	–	4	–	–	97	2	260	—	35	–	35
43	10	10	894	539	16	7	–	5	403	5	975	—	–	–	—
44	17	5[illegible]	1,314	744	16	[illegible]3	–	–	504	8	1,295	90	–	10	80
45	–	1	383	239	–	10	–	–	116	5	370	71	–	14	[illegible]7
46	17	1	487	320	2	10	–	–	[illegible]7	3	504	—	–	–	—
47	5	–	92?	610	4	11	–	–	270	3	[illegible]03	—	–	–	—

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT. Assessments. Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants and other. Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
1. ABERDEEN—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
48. Leochel-Cushnie	1,146	7,663	—	—	—	—	—	430	57	—	—	1
49. Leslie	461	2,795	2,722	130	4	—	—	102	26	—	—	2
50. Logie-Buchan	763	5,508	5,248	175	—	—	—	220	31	—	—	3
51. Logie-Coldstone	938	6,141	5,834	217	—	—	—	170	34	—	—	4
52. Longside	3,031	18,276	16,154	865	33	—	—	403	178	—	—	5
53. Lonmay	2,286	11,997	10,664	438	17	—	—	366	106	—	—	6
54. Lumphanan	992	6,544	5,728	238	12	25	—	236	51	—	2	7
55. Machar, New	1,432	10,666	9,465	196	20	—	—	315	46	—	—	8
56. Machar, Old	71,579	315,933	275,560	7,980	—	—	—	10,060	1,181	5	—	9
57. Meldrum	2,019	11,529	9,931	413	10	52	—	377	78	—	—	10
58. Methlic	1,905	10,470	9,947	206	—	—	—	332	88	—	—	11
59. Midmar	1,081	7,309	6,578	136	—	—	—	178	55	—	—	12
60. Monquhitter	2,512	11,876	10,847	499	11	136	—	318	120	—	—	13
61. Monymusk	1,025	7,582	6,251	176	23	—	—	157	60	—	—	14
62. Newhills	5,526	26,417	22,770	1,173	—	—	—	867	130	—	—	15
63. Oyne	883	6,308	5,494	215	11	—	—	148	40	—	—	16
64. Peterculter	3,629	33,907	28,366	821	59	—	—	471	10	—	—	17
65. Peterhead	15,830	59,152	38,078	3,159	17	—	—	2,462	475	98	—	18
66. Pitsligo	2,290	7,937	7,194	408	27	—	—	278	108	—	—	19
67. Premnay	930	4,937	4,225	244	5	—	—	209	41	—	—	20
68. Rathen	2,627	10,678	9,412	460	22	—	—	490	91	1	—	21
69. Rayne	1,225	8,463	8,307	230	11	—	—	241	57	—	—	22
70. Rhynie	1,043	4,120	3,674	277	9	—	—	130	64	—	—	23
71. St. Fergus	1,318	8,167	7,619	447	—	—	—	220	70	—	—	24
72. Skene	1,673	10,714	9,643	378	20	—	—	348	83	—	—	25
73. Slains	1,279	6,944	6,562	297	—	—	—	207	49	1	—	26
74. Strathdon	1,220	9,966	9,458	276	—	—	—	336	67	—	1	27
75. Strichen	2,552	16,270	12,758	528	26	—	—	197	68	—	—	28
76. Tarland	736	4,007	3,803	188	8	—	—	111	31	—	—	29
77. Tarves	2,344	14,693	13,961	600	14	—	—	*259	155	—	—	30
78. Tough	675	5,219	4,588	190	—	—	—	143	15	—	—	31
79. Towie	939	6,314	5,946	223	12	—	—	162	17	—	—	32
80. Tullynessle	975	6,025	5,986	152	12	—	—	176	18	—	—	33
81. Turriff	4,253	25,032	21,904	637	23	91	—	682	184	—	25	34
82. Tyrie	2,843	10,344	9,314	868	—	—	—	213	200	—	—	35
83. Udny	1,677	13,720	12,364	439	6	—	—	259	81	—	—	36
TOTAL	284,036	1,515,376	1,282,257	51,000	1,005	722	—	43,814	9,139	245	486	37
2. ARGYLL:												
1. Ardchattan and Muckairn	1,975	19,852	17,050	942	2	—	—	551	251	—	—	38
2. Ardnamurchan	3,636	15,829	14,262	1,772	28	—	—	767	365	—	—	39
3. Campbeltown	10,260	60,124	48,854	2,743	111	112	—	1,750	362	12	—	40
4. Coll	522	3,514	2,636	298	—	—	—	200	71	—	—	41
5. Colonsay and Oronsay	381	2,799	—	—	—	—	—	78	12	—	—	42
6. Craignish	389	3,135	2,756	178	6	—	—	63	52	—	—	43
7. Dunoon and Kilmun	8,683	83,192	63,390	1,365	23	129	—	1,887	319	—	—	44
8. Gigha	401	2,104	2,063	106	—	—	—	62	27	—	—	45
Glassary	3,836	18,583	13,641	900	28	56	—	556	307	1	—	46
10. Glenorchy and Inishail	1,641	15,242	12,973	554	28	—	—	385	137	—	—	47

* Includes 23*l.* for Public Library.

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	TOTAL	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	TOTAL.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	235	722	263	–	7	–	–	430	2	702	40	–	10	30
2	–	–	262	162	–	4	–	–	102	2	270	–	–	–	–
3	16	–	442	235	–	13	–	–	220	4	472	3	32	–	35
4	1	–	422	261	–	9	–	–	165	4	439	–	–	–	–
5	111	57	1,647	1,069	–	13	10	–	403	5	1,500	–	–	–	–
6	7	4	938	504	9	17	–	–	366	2	898	–	–	–	–
7	–	1	565	261	165	6	25	–	236	–	693	202	–	15	187
8	8	–	585	269	16	8	–	–	315	5	613	–	–	–	–
9	230	601	20,057	10,604	829	8	–	–	10,060	251	21,752	4,840	550	100	5,290
10	15	22	967	532	7	10	96	–	377	–	1,022	470	–	30	440
11	5	–	631	380	–	–	–	–	332	–	712	–	–	–	–
12	–	–	369	164	–	5	–	–	178	2	349	–	–	–	–
13	3	4	1,091	607	3	15	425	–	318	7	1,375	600	–	30	570
14	–	–	416	195	7	9	–	–	157	–	368	–	–	–	–
15	4	4	2,178	1,216	–	12	–	–	850	15	2,093	–	–	–	–
16	2	–	416	273	–	9	–	–	148	–	430	–	–	–	–
17	1	2	1,364	495	–	54	–	–	476	10	1,035	–	–	–	–
18	81	120	6,412	4,093	–	12	–	–	2,450	–	6,555	–	–	–	–
19	–	–	821	475	3	10	–	–	278	5	771	–	–	–	–
20	20	–	519	271	1	5	–	–	209	3	489	–	–	–	–
21	6	1	1,071	558	2	22	–	–	490	–	1,072	–	–	–	–
22	3	–	542	294	–	11	–	–	241	4	550	–	–	–	–
23	5	–	485	425	3	9	–	–	130	3	570	–	–	–	–
24	–	30	767	533	4	8	–	–	220	4	769	–	–	–	–
25	–	9	818	470	–	11	–	–	348	7	836	–	–	–	–
26	23	3	580	328	2	10	–	–	207	3	550	–	–	–	–
27	5	–	685	312	–	8	–	–	336	3	659	–	–	–	–
28	5	1	825	592	4	18	–	–	197	2	813	–	–	–	–
29	–	2	340	213	–	7	–	–	110	2	332	–	–	–	–
30	–	6	1,034	747	3	13	–	–	237	5	1,005	–	–	–	–
31	–	6	354	213	–	4	–	–	150	2	369	12	–	–	12
32	–	10	424	266	–	6	–	–	162	–	434	–	–	–	–
33	–	57	415	274	–	7	–	–	176	2	459	–	–	–	–
34	44	8	1,694	861	–	22	185	–	682	–	1,750	400	–	80	320
35	10	15	1,306	1,105	–	11	–	–	220	5	1,341	124	–	15	109
36	1	[illegible]	792	492	13	11	–	–	259	6	781	–	–	–	–
37	1,139	1,918	109,468	63,430	1,261	1,018	1,417	5	43,288	738	111,157	10,514	923	658	10,779
38	–	–	1,746	1,012	–	19	–	–	625	16	1,672	16	–	16	–
39	18	7	2,957	2,087	30	30	–	–	716	–	2,863	154	–	51	103
40	10	189	5,289	2,862	106	50	866	–	1,780	56	5,720	1,579	1,200	98	2,681
41	–	–	569	358	–	–	–	–	200	4	562	31	–	10	21
42	–	60	150	72	–	–	–	–	78	–	150	–	–	–	–
43	–	–	299	224	–	6	–	–	63	1	294	14	–	3	11
44	59	10	3,792	1,604	–	46	287	–	1,900	47	3,884	750	–	111	639
45	–	1	196	94	–	2	–	–	62	–	158	–	–	–	–
46	–	1	1,849	1,412	55	21	56	–	579	22	2,145	–	–	–	–
47	–	–	1,104	715	20	8	–	–	378	10	1,131	9	–	9	–

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
2. ARGYLL—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
11. Inveraray	1,466	8,360	6,270	608	–	–	–	310	204	3	–	1
12. Inverchaolain	359	5,201	—	–	5	–	–	128	3	–	–	2
13. Jura	724	5,476	—	–	11	–	–	154	70	–	–	3
14. Kilarrow	2,660	16,502	15,670	853	10	–	–	445	180	–	–	4
15. Kilbrandon	1,574	5,433	5,377	1,090	15	–	–	480	193	–	–	5
16. Kilcalmonell	1,901	10,042	8,034	647	–	39	–	247	211	–	–	6
17. Kilchoman	2,697	11,999	11,352	786	11	–	–	457	204	–	–	7
18. Kilchrennan and Dalavich	415	4,843	4,350	351	10	–	–	225	74	–	–	8
19. Kildalton	2,027	10,840	10,246	631	7	–	–	343	158	–	4	9
20. Kilfinan	2,074	15,000	14,000	835	13	–	–	293	93	–	–	10
21. Kilfinichen	1,745	6,329	5,624	702	10	–	–	263	189	–	–	11
22. Killean and Kilchenzie	1,293	13,961	13,890	399	–	–	–	343	139	–	41	12
23. Kilmartin	695	6,248	5,311	404	12	–	–	141	78	–	–	13
24. Kilmodan	351	4,234	—	–	4	–	–	136	16	–	–	14
25. Kilmore and Kilbride	5,729	46,724	39,653	967	20	78	–	1,010	189	2	–	15
26. Kilninian and Kilmore	2,344	12,201	12,135	782	42	–	–	368	212	6	–	16
27. Kilninver and Kilmelfort	407	4,902	4,870	262	–	–	–	173	73	–	–	17
28. Knapdale, North	867	5,829	4,378	478	17	–	–	375	109	–	–	18
29. Knapdale, South	3,017	17,102	12,710	872	–	50	–	348	145	2	–	19
30. Lismore and Appin	3,135	16,573	15,669	1,040	33	–	–	456	336	–	–	20
31. Lochgoilhead	787	8,703	7,685	343	32	–	–	309	69	–	–	21
32. Morven	820	6,735	6,655	654	–	–	–	332	130	–	–	22
33. Saddell and Skipness	1,156	8,466	8,400	174	35	–	–	419	23	–	–	23
34. Southend	844	11,106	10,552	207	7	–	–	213	69	–	–	24
35. Strachur	478	4,424	4,170	104	8	–	–	175	30	–	–	25
36. Stralachlan	270	2,017	1,916	127	5	–	–	80	34	–	–	26
37. Torosay	987	7,806	7,381	431	5	–	–	173	140	–	–	27
38. Tyree	2,452	5,263	5,049	767	8	–	–	249	162	–	–	28
TOTAL	74,998	506,693	418,972	23,372	546	464	–	14,944	5,436	26	45	29
3. AYR:												
1. Ardrossan	9,880	56,468	47,324	1,419	48	–	–	899	303	1	–	30
2. Auchinleck	6,202	30,581	25,033	1,000	30	–	–	750	159	–	–	31
3. Ayr	11,179	100,622	75,384	1,654	–	314	–	1,802	464	15	50	32
4. Ballantrae	1,268	12,448	11,678	458	15	35	–	376	97	–	–	33
5. Barr	549	11,763	11,157	185	–	–	–	256	34	–	–	34
6. Beith	7,126	35,157	27,826	783	–	–	–	638	283	–	130	35
7. Colmonell	1,900	26,857	21,722	811	23	–	–	498	126	1	–	36
8. Coylton	2,667	14,365	12 529	421	13	–	–	402	27	–	–	37
9. Craigie	552	10,318	—	–	–	–	–	148	36	–	–	38
10. Cumnock, New	4,419	36,163	31,096	679	20	70	–	700	108	–	–	39
11. Cumnock, Old	4,712	25,800	21,994	702	20	50	–	800	57	–	–	40
12. Dailly	1,830	16,067	13,186	383	14	14	–	330	106	–	–	41
13. Dalmellington	5,034	20,466	14,375	657	30	60	–	388	108	–	–	42
14. Dalry	8,164	44,507	35,491	1,680	74	–	–	880	213	–	–	43
15. Dalrymple	1,338	15,392	12,639	310	13	–	–	234	55	–	–	44
16. Dreghorn	4,057	24,350	20,407	838	83	84	–	503	59	–	–	45
17. Dundonald	9,545	58,244	47,690	1,971	–	397	–	1,054	283	1	–	46
18. Dunlop	1,410	16,386	14,113	149	8	–	–	356	—	–	–	47

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	Total.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	5	2	1,132	692	–	9	–	–	310	15	1,026	–	–	–	–
2	–	65	201	67	–	5	–	–	128	–	200	–	–	–	–
3	5	483	723	568	27	11	–	–	154	5	765	53	–	27	26
4	5	13	1,506	980	–	10	–	–	445	8	1,443	289	7	56	240
5	–	–	1,778	1,131	47	9	–	–	480	7	1,674	32	–	32	–
6	–	–	1,144	902	32	9	3	–	250	10	1,206	12	–	12	–
7	1	10	1,469	860	–	11	–	–	457	5	1,333	205	–	124	81
8	6	–	666	365	–	6	–	–	210	3	584	10	–	10	–
9	2	–	1,145	783	5	7	–	–	343	7	1,145	73	–	36	37
10	5	–	1,239	807	–	6	–	–	293	5	1,111	–	–	–	–
11	5	–	1,169	827	73	10	–	–	263	10	1,183	154	–	51	103
12	–	–	922	586	–	13	–	–	343	15	957	–	–	–	–
13	–	–	635	397	–	6	–	–	140	–	543	18	–	13	5
14	21	65	242	64	–	4	–	–	136	5	209	–	–	–	–
15	13	1	2,280	1,325	1	20	78	–	1,029	31	2,484	50	–	50	–
16	34	–	1,444	916	21	15	–	–	393	12	1,357	123	–	41	82
17	–	–	508	314	11	6	–	–	173	5	529	11	–	11	–
18	–	–	979	535	28	14	–	–	378	6	961	–	–	–	–
19	18	11	1,446	876	22	19	30	–	371	24	1,342	–	–	–	–
20	–	36	1,901	1,305	11	14	–	–	441	16	1,787	9	–	9	–
21	–	–	753	406	1	13	–	–	260	12	692	–	–	–	–
22	–	–	1,116	624	–	5	–	–	332	–	961	123	–	41	82
23	3	–	654	223	–	17	–	–	419	21	680	–	–	–	–
24	13	–	509	278	–	5	–	–	200	5	488	–	–	–	–
25	–	3	320	185	–	8	–	–	175	5	373	–	–	–	–
26	27	–	273	165	1	5	–	–	80	2	253	–	–	–	–
27	–	–	749	611	12	8	–	–	173	4	808	92	–	31	61
28	–	–	1,186	717	74	8	–	–	249	4	1,052	93	–	31	62
29	250	957	46,040	27,969	577	455	1,320	–	15,006	398	45,725	3,900	1,207	873	4,234
30	52	26	2,748	1,774	–	46	95	–	950	27	2,892	530	–	75	455
31	5	12	1,956	1,083	26	29	–	–	750	15	1,903	–	–	–	–
32	133	133	4,565	2,577	9	7	–	–	1,802	40	4,435	–	–	–	–
33	–	–	981	523	6	15	35	–	376	10	965	162	100	18	244
34	3	27	505	220	2	6	–	–	256	8	492	6	–	4	2
35	31	5	1,870	1,437	–	30	–	–	600	25	2,092	–	–	–	–
36	–	–	1,459	789	7	21	–	–	420	8	1,245	–	–	–	–
37	–	–	863	431	3	13	–	–	390	10	847	–	–	–	–
38	–	64	248	126	–	–	–	–	148	–	274	–	–	–	–
39	–	16	1,593	677	–	20	70	–	700	18	1,485	160	–	80	80
40	–	14	1,683	803	–	21	80	–	800	16	1,720	500	–	–	500
41	8	24	879	552	18	15	43	–	320	10	958	129	–	25	104
42	3	30	1,276	808	3	30	78	–	388	11	1,318	50	–	50	–
43	2	75	2,924	1,659	–	54	–	–	700	–	2,413	–	–	–	–
44	7	7	626	334	–	17	12	–	234	6	603	–	–	–	–
45	–	–	1,567	442	–	19	282	–	503	10	1,256	1,294	–	433	861
46	27	52	3,785	2,073	–	23	192	–	973	32	3,293	539	–	221	318
47	1	–	514	147	–	8	–	–	350	12	517	–	–	–	–

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
3. AYR—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
19. Fenwick	1,007	15,947	14,830	183	–	–	–	259	40	–	–	1
20. Galston	6,408	35,059	29,298	1,093	61	61	–	607	186	–	–	2
21. Girvan	4,906	27,684	24,803	1,585	–	–	–	621	311	2	–	3
22. Irvine	6,141	28,015	22,356	1,316	21	–	–	678	215	–	28	4
23. Kilbirnie	5,468	22,692	17,960	760	39	118	–	339	100	–	–	5
24. Kilbride, West	2,302	23,579	21,898	371	23	23	–	325	97	–	–	6
25. Kilmarnock	27,988	124,405	95,143	5,298	–	–	–	2,563	769	8	–	7
26. Kilmaurs	4,453	27,094	21,124	723	22	–	–	526	97	–	–	8
27. Kilwinning	7,007	41,896	34,825	1,329	44	–	–	1,160	167	–	204	9
28. Kirkmichael	1,870	14,827	13,201	328	14	55	–	304	111	–	–	10
29. Kirkoswald	1,652	15,340	13,092	315	14	–	–	329	9	–	–	11
30. Largs	5,320	49,623	42,645	960	42	–	–	1,116	131	–	–	12
31. Loudoun	6,379	26,647	22,910	810	51	51	–	556	119	–	–	13
32. Mauchline	2,339	16,707	13,829	392	12	70	–	380	49	–	–	14
33. Maybole	7,569	40,723	33,241	1,838	36	36	–	786	223	–	–	15
34. Monkton	2,608	18,701	16,643	408	–	–	–	300	58	–	–	16
35. Muirkirk	5,165	29,159	25,371	761	27	54	–	951	99	–	–	17
36. Newton-upon-Ayr	8,564	32,824	23,770	1,145	–	–	–	567	154	–	–	18
37. Ochiltree	1,910	19,889	16,595	220	5	–	–	200	23	–	–	19
38. Riccarton	7,317	31,717	26,015	1,054	23	–	–	516	119	–	–	20
39. St. Quivox	7,713	27,358	22,145	1,680	22	–	–	486	280	–	–	21
40. Sorn	3,919	22,560	19,363	570	20	–	–	326	90	–	–	22
41. Stair	1,289	13,362	11,402	95	–	–	–	96	–	–	–	23
42. Stevenston	6,209	23,868	19,185	1,185	–	–	–	657	163	–	–	24
43. Stewarton	3,804	27,602	23,598	731	–	–	–	550	104	–	–	25
44. Straiton	1,060	13,215	11,844	246	25	–	–	296	64	–	–	26
45. Symington	621	6,855	5,141	106	10	–	–	171	15	–	–	27
46. Tarbolton	3,586	23,042	19,360	407	41	–	–	366	94	–	–	28
TOTAL	226,786	1,356,344	1,105,231	40,009	943	1,492	–	27,045	6,445	28	412	29
4. BANFF:												
1. Aberlour	2,165	9,914	8,554	426	16	16	–	212	72	–	–	30
2. Alvah	1,435	9,996	9,923	310	–	–	–	295	31	–	–	31
3. Banff	4,763	18,073	15,602	1,600	15	90	–	405	219	18	30	32
4. Boharm	1,266	7,794	6,576	313	–	–	–	270	86	–	1	33
5. Botriphnie	729	5,700	4,823	168	–	–	–	148	21	–	–	34
6. Boyndie	2,113	8,701	8,066	350	5	–	–	343	70	–	–	35
7. Cabrach	646	3,340	2,929	137	–	–	–	187	18	–	–	36
8. Cullen	2,319	5,835	4,604	423	–	–	–	235	112	–	11	37
9. Deskford	745	4,165	3,095	169	–	–	–	201	31	–	2	38
10. Fordyce and Portsoy	4,268	22,405	18,768	1,001	–	–	–	909	256	2	–	39
11. Forglen	714	4,618	4,387	156	–	–	–	176	27	–	19	40
12. Gamrie and Macduff	7,003	22,015	20,657	1,175	43	–	–	683	229	–	–	41
13. Grange	1,685	9,069	8,058	468	17	–	–	269	82	–	–	42
14. Inveravon	2,319	9,779	8,040	670	9	–	–	402	97	–	–	43
15. Inverkeithny	826	5,357	4,761	180	8	–	–	200	44	–	–	44
16. Keith	6,704	27,092	20 951	1,285	–	–	–	526	151	–	–	45
17. Kirkmichael	1,043	5,784	4,626	303	20	–	–	161	107	–	2	46
18. Marnoch	3,006	12,477	11,230	1,280	22	–	–	390	197	–	–	47

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	Total.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	482	284	–	8	–	–	244	6	542	—	–	–	—
2	26	72	2,106	1,150	–	31	362	–	607	9	2,159	200	170	–	370
3	59	36	2,614	1,827	206	19	23	–	560	15	2,650	135	170	27	278
4	80	28	2,366	1,595	–	–	–	–	682	41	2,318	—	–	–	—
5	41	85	1,482	1,010	–	28	100	–	339	10	1,487	490	–	110	380
6	16	2	857	466	–	12	23	–	310	8	819	—	–	–	—
7	185	–	8,823	6,190	–	23	914	–	2,441	29	9,597	—	600	–	600
8	43	–	1,411	774	4	18	–	–	550	16	1,362	5	–	5	—
9	48	101	3,053	1,528	1	36	120	–	1,100	29	2,814	—	–	–	—
10	4	[illegible]	871	486	20	15	35	–	304	10	870	384	–	34	350
11	–	1	608	272	59	13	–	–	329	5	678	66	–	6	60
12	–	–	2,249	1,026	–	23	156	–	1,130	27	2,362	—	–	–	—
13	50	30	1,667	1,005	–	31	37	–	550	8	1,631	500	–	–	500
14	40	28	971	499	2	10	85	–	380	9	985	418	–	38	380
15	25	16	2,960	1,973	175	31	75	–	786	15	3,055	64	–	37	27
16	4	–	770	464	–	9	–	–	300	11	784	—	–	–	—
17	18	98	2,008	916	6	21	105	–	951	10	2,009	445	–	35	410
18	3	26	1,895	1,456	29	–	–	–	567	10	2,062	—	–	–	—
19	13	12	473	267	2	10	–	–	200	–	479	—	–	–	—
20	22	95	1,829	1,338	–	42	457	–	516	15	2,368	—	350	–	350
21	68	65	2,601	1,957	16	16	–	–	486	23	2,498	—	–	–	—
22	–	22	1,028	623	7	15	–	–	326	8	979	—	–	–	—
23	4	2	197	139	–	10	–	–	96	3	248	—	–	–	—
24	16	64	2,085	1,175	–	38	48	–	657	19	1,935	—	–	–	—
25	77	19	1,481	903	–	–	–	–	550	18	1,471	—	–	–	—
26	11	–	642	300	–	10	–	–	296	8	614	—	–	–	—
27	21	2	325	119	–	10	–	–	171	5	305	—	–	–	—
28	58	1	967	532	–	15	–	–	366	–	913	—	–	–	—
29	1,104	1,345	78,923	46,729	601	868	3,425	–	26,454	625	78,702	6,077	1,390	1,198	6,269
30	–	–	742	554	–	13	4	–	230	5	806	—	–	–	—
31	–	–	636	334	–	10	–	–	300	5	649	—	–	–	—
32	27	18	2,422	1,526	–	7	110	–	405	10	2,058	—	–	–	—
33	–	16	686	397	–	–	–	–	280	5	682	—	–	–	—
34	–	1	338	167	–	5	–	–	145	4	321	—	–	–	—
35	7	105	880	504	–	9	–	–	318	8	839	—	–	–	—
36	3	–	345	143	–	4	–	–	180	5	332	—	–	–	—
37	9	10	800	563	17	2	–	–	250	6	838	—	–	–	—
38	10	4	417	209	–	6	6	–	201	4	426	—	–	–	—
39	22	50	2,240	1,311	3	20	–	–	850	21	2,205	—	–	–	—
40	–	1	379	192	–	–	–	–	176	–	368	—	–	–	—
41	36	1	2,167	1,692	–	30	–	–	619	15	2,356	—	555	415	140
42	24	–	860	552	2	10	–	–	269	5	838	—	–	–	—
43	20	2	1,200	719	22	18	–	–	400	5	1,164	—	–	–	—
44	–	20	452	257	–	8	–	–	200	3	468	—	40	–	40
45	22	74	2,058	1,351	–	27	98	–	550	8	2,034	—	–	–	—
46	–	3	596	520	–	12	–	–	150	4	686	—	–	–	—
47	10	3	1,902	1,353	–	–	–	–	390	8	1,751	—	–	–	—

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
4. BANFF—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
19. Mortlach	3,035	12,602	10,089	690	19	19	–	428	154	–	–	1
20. Ordiquhill	684	3,964	3,395	210	5	–	–	120	34	–	–	2
21. Rathven	12,925	36,486	27,934	2,276	112	–	–	1,151	258	5	–	3
22. Rothiemay	1,291	5,168	4,879	327	10	–	–	185	74	–	–	4
TOTAL	61,684	250,934	211,952	13,917	301	125	–	7,896	2,370	25	65	5
5. BERWICK:												
1. Abbey St. Bathans	246	2,350	2,294	29	5	–	–	86	—	–	–	6
2. Ayton	1,827	16,600	14,176	405	58	–	–	398	67	2	–	7
3. Bunkle and Preston	672	9,820	8,697	72	9	–	–	266	—	–	–	8
4. Channelkirk	545	6,042	5,371	67	–	–	–	112	17	–	–	9
5. Chirnside	1,459	12,682	10,386	301	22	–	–	175	51	–	–	10
6. Cockburnspath	1,112	10,694	8,679	217	–	–	–	250	31	–	–	11
7. Coldingham	3,016	29,071	25,519	627	26	–	–	787	115	–	–	12
8. Coldstream	2,388	18,084	16,947	522	22	–	–	430	92	–	–	13
9. Cranshaws	132	2,079	—	—	5	–	–	77	—	–	8	14
10. Duns	3,137	24,098	20,479	756	21	84	–	591	152	–	–	15
11. Earlstoun	1,766	13,285	11,208	384	12	–	–	234	62	–	–	16
12. Eccles	1,446	19,686	19,250	271	10	–	–	321	36	–	–	17
13. Edrom	1,361	17,160	15,053	310	–	–	–	315	82	–	–	18
14. Eyemouth	2,686	9,019	7,968	454	4	108	–	128	64	1	–	19
15. Fogo	420	5,835	5,093	63	10	–	–	159	12	–	6	20
16. Foulden	351	4,410	3,882	49	4	–	–	97	—	–	–	21
17. Gordon	843	9,569	8,130	271	11	–	–	119	17	–	–	22
18. Greenlaw	1,110	10,966	9,017	282	28	–	–	200	21	–	–	23
19. Hume	375	4,251	3,824	127	8	–	–	96	12	–	–	24
20. Hutton	815	8,595	7,514	250	8	–	–	189	62	–	–	25
21. Ladykirk	339	5,506	4,798	80	5	–	–	120	24	–	–	26
22. Langton	417	6,601	6,115	51	13	–	–	165	31	–	–	27
23. Lauder	1,499	15,833	14,102	580	–	–	–	408	166	–	3	28
24. Legerwood	475	6,157	5,850	94	12	–	–	47	15	–	–	29
25. Longformacus	278	5,336	4,753	126	20	–	–	87	12	–	–	30
26. Mertoun	622	8,168	7,187	81	–	–	–	72	24	–	–	31
27. Mordington	324	5,108	4,279	36	4	–	–	134	—	–	–	32
28. Nenthorn	391	4,127	3,674	55	5	–	–	80	13	–	–	33
29. Polwarth	203	3,121	2,474	26	5	–	–	69	—	–	6	34
30. Swinton	847	8,046	7,208	179	7	–	–	208	33	–	–	35
31. Westruther	615	7,690	6,792	57	14	–	–	113	—	–	–	36
32. Whitsome	573	6,539	5,790	169	7	–	–	220	51	–	–	37
TOTAL	32,290	316,528	276,509	6,991	355	192	–	6,753	1,261	3	23	38
6. BUTE:												
1. Cumbraes	1,801	18,173	17,960	182	–	–	–	179	29	–	–	39
2. Kilbride (Arran)	2,331	12,142	11,906	443	49	–	–	345	126	2	–	40
3. Kilmory	2,519	13,246	13,238	651	–	–	–	351	170	–	–	41
4. Kingarth	1,062	9,974	9,827	159	1	–	–	358	30	–	–	42
5. North Bute	1,385	11,846	11,182	163	–	–	–	232	80	–	1	43
Rothesay	9,306	59,525	51,632	1,629	–	2	–	894	460	4	90	44
TOTAL	18,404	124 906	115,745	3,227	50	2	–	2,359	875	6	91	45

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued*.

	Sources.		Total.	EXPENDITURE.								LOANS.			
				Under Poor Law Acts.		Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.				
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.		Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.							Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	13	–	1,323	713	–	16	6	–	328	–	1,063	—	–	–	—
2	18	–	387	239	–	5	–	–	120	–	364	—	–	–	—
3	3	32	3,837	2,284	40	62	1	–	1,206	8	3,601	—	–	–	—
4	17	–	613	379	–	9	–	–	180	4	572	—	–	–	—
5	241	340	25,280	15,959	84	273	225	–	7,747	133	24,421	—	595	415	180
6	–	–	120	23	–	5	–	–	86	4	118	—	–	–	–
7	–	–	930	454	2	16	–	–	350	8	830	—	–	–	—
8	–	–	347	78	–	10	–	–	266	1	355	—	–	–	—
9	–	–	196	98	–	9	–	–	135	3	245	—	–	–	—
10	–	–	549	343	–	11	–	–	175	5	534	—	–	–	—
11	–	–	498	243	–	10	–	–	250	6	509	—	–	–	—
12	22	1	1,578	768	1	21	–	–	700	10	1,500	—	–	–	—
13	–	1	1,067	563	–	22	–	–	430	10	1,025	—	–	–	—
14	–	–	90	8	–	5	–	–	77	–	90	—	–	–	—
15	2	73	1,679	944	20	24	451	–	600	16	2,055	—	400	100	300
16	13	10	715	351	–	11	–	–	234	6	602	—	–	–	—
17	2	–	640	329	–	10	–	–	321	4	664	—	–	–	—
18	–	1	708	335	3	13	–	–	315	6	672	—	–	–	—
19	–	42	801	525	–	16	150	–	120	4	815	1,127	–	65	1,062
20	–	–	250	85	–	10	–	–	156	3	254	—	–	–	—
21	–	–	150	55	–	4	–	–	97	–	156	—	–	–	—
22	2	–	420	255	30	11	–	–	130	3	429	—	–	–	—
23	–	2	533	207	6	12	–	–	220	5	450	—	–	–	—
24	4	–	247	99	–	8	–	–	96	5	208	—	–	–	—
25	–	2	511	307	–	9	–	–	189	2	507	—	–	–	—
26	–	1	230	104	–	6	–	–	120	2	232	—	–	–	—
27	15	–	275	110	–	10	–	–	165	5	290	—	–	–	—
28	67	–	1,224	775	–	17	27	–	400	5	1,224	—	–	–	–
29	–	–	168	101	–	7	–	–	47	2	157	—	–	–	—
30	117	–	362	125	–	5	–	–	85	4	219	—	–	–	—
31	–	–	177	104	–	–	–	–	72	2	178	—	–	–	—
32	–	–	174	37	–	4	–	–	134	3	178	—	–	–	—
33	3	–	155	81	–	5	–	–	82	2	170	—	–	–	—
34	–	–	106	31	–	5	–	–	69	–	105	—	–	–	—
35	–	9	436	185	–	7	–	–	208	3	403	—	–	–	—
36	–	–	184	54	–	8	–	–	110	3	175	—	–	–	—
37	–	–	447	217	–	7	–	–	220	3	447	—	–	–	—
38	247	142	15,967	7,994	62	318	628	–	6,659	135	15,796	1,127	400	165	1,362
39	23	–	413	263	–	10	–	–	179	6	458	—	5	–	5
40	32	10	1,007	555	–	18	–	–	320	7	900	—	–	–	—
41	21	–	1,193	896	–	11	–	–	390	10	1,307	—	–	–	—
42	–	4	552	209	–	8	–	–	350	13	580	—	–	–	—
43	–	–	456	209	–	–	–	–	232	7	448	—	–	–	—
44	81	20	3,180	2,299	–	–	79	–	940	38	3,356	600	–	–	600
45	157	34	6,801	4,431	–	47	79	–	2,411	81	7,049	600	5	–	605

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
7. CAITHNESS:		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
1. Bower	1,506	9,381	—	—	–	–	–	259	37	–	9	1
2. Canisbay	2,392	5,032	4,869	594	12	–	7	375	132	–	–	2
3. Dunnet	1,488	5,579	5,480	485	8	46	7	206	48	–	–	3
4. Halkirk	2,577	21,294	17,623	965	20	–	20	586	108	14	–	4
5. Latheron	5,875	17,847	14,953	2,052	55	–	26	1,062	429	3	–	5
6. Olrig	1,837	7,528	7,528	407	10	–	10	200	83	–	–	6
7. Reay	1,182	7,952	7,919	580	5	33	10	250	108	14	–	7
8. Thurso	5,825	23,607	21,179	2,254	–	–	–	483	257	31	–	8
9. Watten	1,390	8,852	7,703	292	6	–	9	220	40	–	–	9
10. Wick	13,105	47,687	37,799	5,431	* 98	170	70	†1,725	659	24	–	10
TOTAL	37,177	156,759	125,053	13,060	214	249	159	5,366	1,901	86	9	11
8. CLACKMANNAN:												
1. Alloa	15,862	78,567	63,710	1,570	–	–	–	1,988	236	3	–	12
2. Alva	6,366	23,296	18,872	486	–	83	–	685	108	–	–	13
3. Clackmannan	2,996	17,380	15,015	365	46	61	–	266	92	–	–	14
4. Dollar	2,221	12,925	10,361	258	–	64	–	244	22	–	–	15
5. Tillicoultry	5,695	20,177	12,737	502	31	44	–	343	150	–	–	16
TOTAL	33,140	152,345	120,695	3,181	77	252	–	3,526	608	3	–	17
9. DUMBARTON:												
1. Arrochar	1,457	4,787	4,700	194	20	–	–	179	64	–	–	18
2. Bonhill	14,379	56,495	44,661	1,542	181	183	–	1,360	331	–	–	19
3. Cardross	10,550	46,626	40,510	1,716	125	–	–	1,597	202	–	256	20
4. Cumbernauld	4,283	24,222	18,861	768	39	77	–	616	172	–	–	21
5. Dumbarton	14,065	54,382	47,891	1,852	22	–	–	1,659	258	5	–	22
6. Kilmaronock	900	10,323	8,536	202	–	–	–	242	25	–	13	23
7. Kilpatrick, New	8,309	73,366	59,716	990	66	–	–	2,022	116	–	–	24
8. Kilpatrick, Old	17,775	92,144	66,040	2,017	–	–	–	3,743	375	–	–	25
9. Kirkintilloch	12,427	59 225	47,496	1,922	57	113	–	1,892	252	–	39	26
10. Luss	633	5,858	5,833	189	5	–	–	150	37	–	–	27
11. Roseneath	2,064	21,460	17,563	280	18	72	–	430	42	–	–	28
12. Row	11,172	79,511	71,108	1,160	–	–	–	1,809	205	–	–	29
TOTAL	98,014	528,400	432,915	12,822	533	445	–	15,690	2,079	5	308	30
10. DUMFRIES:												
1. Annan	5,941	35,432	31,032	2,191	–	–	–	455	253	–	5	31
2. Applegarth	858	12,949	12,409	103	6	–	–	207	17	–	–	32
3. Caerlaverock	921	7,476	7,338	244	16	–	–	109	37	–	–	33
4. Canonbie	2,476	14,700	12,720	606	26	–	–	583	35	–	–	34
5. Closeburn	1,333	18,064	13,976	466	12	–	–	205	82	–	–	35
6. Cummertrees	1,105	11,315	8,763	219	18	18	–	283	31	–	–	36
7. Dalton	563	5,710	5,139	85	11	–	–	75	29	–	–	37
8. Dornock	831	7,958	5,850	193	–	48	–	219	19	–	–	38
9. Dryfesdale	3,233	23,067	18,569	702	–	113	–	511	91	–	–	39
10. Dumfries	17,878	94,820	72,800	2,605	21	–	–	2,525	456	15	–	40
11. Dunscore	1,260	11,942	11,932	239	8	–	–	298	20	–	–	41
12. Durrisdeer	1,076	12,028	9,061	226	9	–	–	274	52	–	–	42

* Includes 54*l.* under Registration of Voters Act.

† Includes 155*l.* under Public Libraries Act.

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	Total.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	365	670	289	3	6	–	10	259	–	567	—	–	–	—
2	–	–	1,120	787	–	12	–	7	375	5	1,186	—	–	–	—
3	–	27	827	502	6	8	47	7	206	4	780	727	23	30	720
4	–	4	1,717	1,002	7	18	–	19	550	10	1,606	—	–	–	—
5	–	3	3,630	2,241	–	55	–	25	1,062	10	3,393	—	–	–	—
6	–	–	710	576	4	9	–	8	200	2	799	—	–	–	—
7	–	25	1,025	896	49	5	44	10	250	4	1,258	337	–	25	312
8	–	52	3,077	2,199	14	36	104	27	670	20	3,070	—	–	–	—
9	–	4	571	308	7	6	–	9	220	11	561	—	–	–	—
10	76	126	8,379	4,909	–	‡ 97	258	74	1,634	–	6,972	650	–	133	517
11	76	606	21,726	13,709	90	252	453	196	5,426	66	20,192	1,714	23	188	1,549
12	101	87	3,985	2,450	–	69	–	–	1,900	70	4,489	451	27	23	455
13	–	3	1,365	647	–	23	185	–	700	15	1,570	75	–	75	—
14	4	167	1,001	508	–	31	114	–	277	5	935	563	–	38	525
15	7	29	624	314	–	7	135	–	230	5	691	300	–	50	250
16	23	45	1,138	733	–	25	37	–	350	5	1,150	—	–	–	—
17	135	331	8,113	4,652	–	155	471	–	3,457	100	8,835	1,389	27	186	1,230
18	1	5	463	253	–	19	–	–	179	5	456	—	–	–	—
19	21	17	3,635	2,122	–	75	279	–	1,350	30	3,856	1,350	–	150	1,200
20	187	–	4,083	2,010	–	61	–	–	1,580	–	3,651	199	–	199	—
21	21	103	1,796	913	–	31	428	–	616	31	2,019	1,300	–	65	1,235
22	277	4	4,077	2,188	–	11	–	–	1,659	40	3,898	—	–	–	—
23	–	–	482	231	–	8	–	–	162	5	406	—	–	–	—
24	52	–	3,246	1,030	–	70	–	–	2,000	47	3,147	—	–	–	—
25	125	404	6,664	2,537	380	106	–	–	3,750	75	6,848	—	309	–	309
26	17	8	4,300	2,423	–	54	213	–	1,900	42	4,632	250	–	50	200
27	–	–	381	243	–	5	–	–	150	3	401	—	–	–	—
28	–	–	842	328	6	18	86	–	430	5	873	450	–	75	375
29	37	–	3,192	1,576	–	84	–	–	1,800	50	3,510	—	–	–	—
30	738	541	33,161	15,854	386	542	1,006	–	15,576	333	33,697	3,549	309	539	3,319
31	11	14	2,929	1,932	–	25	–	–	440	15	2,412	—	–	–	—
32	11	–	344	161	–	6	–	–	200	5	372	—	–	–	—
33	–	–	406	265	–	13	–	–	100	2	380	—	–	–	—
34	4	–	1,254	635	8	16	–	–	580	12	1,251	—	–	–	—
35	–	7	772	493	–	12	–	–	205	4	714	—	–	–	—
36	12	1	582	267	–	10	26	–	283	7	593	100	–	10	90
37	–	–	200	177	–	8	–	–	75	3	263	—	–	–	—
38	–	–	479	176	–	8	701	–	210	6	1,101	—	600	15	585
39	–	1	1,418	715	–	13	161	–	525	8	1,422	540	–	60	480
40	14	355	5,991	3,439	69	22	–	–	2,495	75	6,100	—	–	–	—
41	–	2	567	258	–	8	–	–	300	7	573	—	–	–	—
42	5	–	566	253	–	10	–	–	280	6	549	—	–	–	—

‡ Includes 70*l.* under Registration of Voters Act.

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
10. DUMFRIES—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
13. Eskdalemuir	488	9,552	8,547	144	–	–	–	213	30	–	–	1
14. Ewes	299	5,554	4,999	31	10	–	–	142	1	–	–	2
15. Glencairn	1,647	15,564	15,564	516	16	–	–	386	33	–	–	3
16. Graitny	1,141	13,379	9,695	364	15	–	–	308	53	–	–	4
17. Half-Morton	484	4,669	4,619	42	10	–	–	174	17	–	–	5
18. Hoddam	1,533	12,488	9,697	321	17	–	–	153	60	–	–	6
19. Holywood	1,011	12,918	10,028	270	11	–	–	251	41	–	–	7
20. Hutton	726	11,253	11,195	170	23	–	–	305	38	–	–	8
21. Johnstone	927	6,823	6,727	145	7	–	–	225	33	–	–	9
22. Keir	639	6,270	6,223	247	14	–	–	247	57	–	–	10
23. Kirkconnell	1,087	13,075	10,237	260	20	–	–	241	66	–	–	11
24. Kirkmahoe	1,159	12,976	12,396	304	26	–	–	255	48	–	–	12
25. Kirkmichael	808	9,431	9,027	229	6	–	–	196	81	–	–	13
26. Kirkpatrick-Fleming	1,248	13,588	11,641	291	–	–	–	244	46	–	–	14
27. Kirkpatrick-Juxta	976	13,576	12,647	131	13	–	–	250	37	–	9	15
28. Langholm	3,970	18,826	14,235	725	28	–	–	423	126	–	6	16
29. Lochmaben	2,522	17,848	14,514	775	15	30	–	484	162	–	–	17
30. Middlebie	1,806	15,609	15,243	326	32	–	–	222	71	–	–	18
31. Moffat	2,977	30,356	29,691	433	32	62	–	589	125	–	–	19
32. Morton	1,855	12,571	8,922	410	18	74	–	166	68	–	–	20
33. Mousewald	500	6,368	5,096	123	–	–	–	163	7	–	–	21
34. Penpont	1,063	9,135	8 535	159	18	–	–	177	39	–	–	22
35. Ruthwell	858	8,826	6,349	204	7	–	–	160	46	–	–	23
36. St. Mungo	603	7,130	6,895	187	–	–	–	244	27	–	–	24
37. Sanquhar	2,910	19,776	15,466	516	–	–	–	519	45	–	–	25
38. Tinwald	902	12,565	10,130	191	21	–	–	190	19	–	–	26
39. Torthorwald	921	7,969	6,397	315	10	–	–	269	28	–	–	27
40. Tundergarth	439	7,514	7,404	62	–	–	–	123	3	–	–	28
41. Tynron	359	5,379	5,309	44	–	–	–	134	39	–	58	29
42. Wamphray	458	7,052	6,727	42	14	–	–	113	5	–	–	30
43. Westerkirk	454	6,446	5,802	121	6	–	–	176	30	–	–	31
TOTAL	74,245	609,947	519,546	16,037	516	345	–	13,486	2,603	15	78	32
11. EDINBURGH:												
1. Borthwick	3,102	21,317	16,772	626	9	–	25	249	142	–	–	33
2. Calder, Mid	3,126	29,399	23,008	383	24	–	24	479	23	–	–	34
3. Calder, West	8,456	54,840	48,970	1,314	41	–	35	1,233	153	–	–	35
4. Carrington	563	7,231	6,285	129	1	–	–	116	4	–	–	36
5. Cockpen	4,495	24,193	20,233	736	–	–	–	667	136	–	–	37
6. Colinton	4,549	37,272	29,139	1,109	30	–	37	1,170	126	–	–	38
7. Corstorphine	2,329	25,053	20,950	257	23	–	22	503	82	–	185	39
8. Cramond	3,077	33,563	28,693	596	15	–	23	1,045	148	2	166	40
9. Cranston	859	7,201	6,090	161	9	–	6	181	36	–	16	41
10. Crichton	946	7,344	6,034	205	21	–	6	177	31	–	–	42
11. Currie	2,580	31,361	24,053	463	21	–	20	550	58	–	–	43
12. Dalkeith	7,704	38,172	28,109	971	45	91	45	993	284	–	–	44
13. Duddingston	9,643	66,001	52,320	1,184	16	–	16	1,365	154	–	–	45
14. Edinburgh	58,563	711,429	635,003	19,765	–	–	–	17,854	3,167	866	33	46
15. Fala	285	3,118	2,692	100	5	–	2	112	15	–	–	47

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	TOTAL.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Acts.	Under Valuation of Lands Act.	Paid over to School Board under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	TOTAL.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	5	392	187	–	6	–	–	200	4	397	—	–	–	—
2	–	–	184	40	–	9	–	–	140	3	192	—	–	–	—
3	21	10	982	884	2	16	–	–	386	7	1,295	155	–	24	131
4	–	–	740	401	–	8	–	–	308	4	721	—	–	–	—
5	–	2	245	97	2	11	–	–	130	–	240	—	–	–	—
6	–	–	551	365	4	12	–	–	160	4	545	—	–	–	—
7	–	–	573	275	–	10	–	–	250	7	542	—	–	–	—
8	–	–	536	279	–	5	–	–	305	–	589	—	–	–	—
9	–	–	410	204	–	9	–	–	230	–	443	—	–	–	—
10	3	–	568	269	–	9	–	–	235	4	517	—	–	–	—
11	–	–	587	374	–	11	–	–	241	5	631	—	–	–	—
12	–	–	633	297	–	10	–	–	260	–	567	—	–	–	—
13	–	–	512	304	–	6	–	–	190	3	503	—	–	–	—
14	–	–	581	361	–	9	5	–	250	9	634	—	–	–	—
15	12	1	453	194	–	8	–	–	250	6	458	—	–	–	—
16	–	9	1,317	834	4	30	–	–	430	6	1,304	—	–	–	—
17	3	1	1,470	953	–	11	65	–	500	14	1,543	45	–	15	30
18	–	3	654	436	–	15	65	–	215	–	731	54	–	29	25
19	–	38	1,279	530	–	15	205	–	610	10	1,370	500	–	30	470
20	1	11	748	455	2	18	74	–	170	5	724	510	–	30	480
21	–	–	293	126	–	–	–	–	163	4	293	—	90	60	30
22	–	1	394	224	–	10	–	–	177	5	416	—	–	–	—
23	–	1	478	259	–	10	–	–	170	5	444	—	–	–	—
24	5	–	463	177	–	6	–	–	244	12	439	—	–	–	—
25	–	4	1,084	541	–	23	–	–	519	5	1,088	200	–	–	200
26	–	–	421	270	–	8	–	–	170	4	452	—	–	–	—
27	–	36	658	280	5	10	–	–	269	5	569	11	–	11	—
28	–	1	189	64	–	5	–	–	123	6	198	—	–	–	—
29	–	4	279	160	–	4	–	–	134	3	301	—	–	–	—
30	–	–	174	34	–	6	–	–	113	4	157	—	–	–	—
31	11	32	376	186	–	7	–	–	176	2	371	—	–	–	—
32	113	539	33,732	18,831	96	468	1,302	–	13,411	296	34,404	2,115	690	284	2,521
33	5	–	1,056	837	–	19	–	18	249	–	1,123	—	–	–	—
34	21	–	954	400	–	15	–	23	480	14	932	—	–	–	—
35	9	–	2,785	1,514	–	39	110	39	1,200	20	2,922	—	–	–	—
36	–	1	251	120	–	7	–	4	116	3	250	28	–	14	14
37	8	–	1,547	916	13	15	–	20	648	–	1,612	—	–	–	—
38	18	84	2,574	1,193	–	26	–	26	1,135	–	2,380	—	–	–	—
39	18	1	891	523	–	23	–	22	304	18	890	—	–	–	—
40	–	7	2,002	917	–	15	–	26	900	15	1,873	81	41	104	—
41	14	–	423	245	–	9	–	6	181	3	444	—	–	–	—
42	–	2	442	255	–	20	–	6	170	5	456	—	–	–	—
43	–	–	1,112	507	–	21	–	20	520	26	1,094	—	–	–	—
44	16	122	2,567	1,569	–	37	295	32	990	9	2,932	574	–	144	430
45	11	–	2,746	1,331	14	12	–	13	1,365	50	2,785	60	40	–	100
46	530	552	42,767	20,166	2,114	–	–	–	18,265	342	40,887	8,036	–	2,679	5,357
47	–	–	234	75	–	5	–	1	120	3	204	—	..	..	—

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
11. EDINBURGH—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
16. Glencross	1,451	14,755	11,620	227	24	–	23	218	24	15	–	1
17. Heriot	443	6,903	5,511	23	6	–	5	138	—	–	–	2
18. Inveresk	11,509	54,756	48,186	1,757	106	–	106	963	232	–	–	3
19. Kirknewton	3,352	24,235	18,805	384	19	–	19	501	82	–	–	4
20. Lasswade	10,455	63,388	51,067	1,160	60	390	–	2,513	280	–	–	5
21. Leith, North	21,747	126,836	104,697	3,157	–	–	–	3,950	550	45	–	6
22. Leith, South	56,874	321,009	256,807	7,014	–	–	30	9,456	1,142	30	–	7
23. Liberton	8,266	86,114	74,422	1,546	32	74	18	836	218	–	9	8
24. Newbattle	3,560	16,928	13,146	329	27	–	27	622	56	–	–	9
25. Newton	1,180	14,337	12,079	388	33	–	17	285	84	–	–	10
26. Penicuik	4,914	27,754	22,746	836	45	181	43	861	144	–	–	11
27. Ratho	1,839	19,316	13,576	545	16	–	16	280	122	–	–	12
28. St. Cuthberts Combination	195,471	1,348,999	1,205,150	29,380	–	–	–	35,478	6,063	65	–	13
29. Stow	2,201	26,411	20,752	388	32	–	37	436	94	–	–	14
30. Temple	455	17,726	13,157	273	–	–	–	233	25	–	–	15
TOTAL	433,994	3,266,961	2,820,072	75,406	630	736	602	83,364	13,675	1,023	409	16
12. ELGIN:												
1. Alves	1,036	10,316	8,464	227	–	–	–	182	26	–	–	17
2. Bellie	2,210	10,218	8,174	452	17	–	–	170	132	–	–	18
3. Birnie	405	2,802	2,522	62	–	–	6	94	17	–	–	19
4. Cromdale	3,026	19,664	16,465	1,166	34	17	–	700	113	2	–	20
5. Dallas	860	5,597	5,194	360	9	–	–	212	50	–	–	21
6. Drainy	3,922	13,247	11,214	643	25	–	–	389	100	5	–	22
7. Duffus	4,299	15,290	12,402	992	26	49	–	390	184	–	–	23
8. Dyke and Moy	1,044	9,617	7,913	376	16	–	–	246	126	–	–	24
9. Edinkillie	1,032	9,001	7,510	369	7	–	7	219	47	–	–	25
10. Elgin	9,285	44,317	35,896	1,985	24	73	–	1,675	428	5	–	26
11. Forres	4,801	24,006	21,074	1,879	30	147	30	673	380	–	–	27
12. Kinloss	958	7,666	6,714	402	13	–	–	190	48	–	–	28
13. Knockando	1,712	10,197	8,856	442	9	19	–	222	34	–	–	29
14. New Spynie	1,708	8,448	7,501	387	10	–	–	301	69	–	–	30
15. Rafford	982	7,539	7,338	275	8	–	–	246	42	–	–	31
16. Rothes	2,299	12,856	10,417	574	22	43	–	348	155	–	2	32
17. St. Andrews-Lhanbride	1,299	10,348	8,667	316	18	–	–	317	20	–	2	33
18. Speymouth	616	6,460	5,343	177	6	–	–	212	20	–	2	34
19. Urquhart	1,917	10,285	9,058	630	30	–	–	288	152	–	–	35
TOTAL	43,471	237,964	200,719	11,714	304	348	43	7,074	2,143	12	6	36
13. FIFE:												
1. Abbotshall	6,934	27,537	22,162	750	–	–	–	821	242	–	–	37
2. Abdie	754	7,638	—	—	–	–	–	160	55	–	3	38
3. Aberdour	1,955	17,783	15,572	822	–	–	–	352	101	–	–	39
4. Anstruther-Easter	1,033	5,008	3,932	201	–	–	–	107	27	–	–	40
5. Anstruther-Wester	606	3,619	3,147	108	9	–	–	127	26	–	–	41
6. Auchterderran	6,194	22,196	19,384	363	20	43	–	409	106	–	–	42
7. Auchtermuchty	2,002	10,224	8,534	455	–	–	–	431	139	–	–	43
8. Auchtertool	721	6,288	5,628	81	12	–	–	141	3	–	2	44

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	TOTAL.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	TOTAL.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	3	534	251	–	11	–	9	220	7	498	—	–	–	—
2	22	–	194	48	–	4	–	5	140	–	197	—	–	–	—
3	55	–	3,219	1,918	29	76	–	84	980	48	3,135	—	–	–	—
4	8	21	1,034	533	5	20	–	18	535	20	1,131	—	–	–	—
5	19	–	4,422	1,616	–	55	440	–	2,450	40	4,601	2,934	–	202	2,732
6	124	13	7,839	3,932	43	–	–	–	3,838	110	7,923	—	–	–	—
7	132	167	17,971	8,419	379	–	–	20	9,456	–	18,274	—	–	–	—
8	16	5	2,804	2,044	–	32	116	45	900	25	3,162	—	–	–	—
9	9	2	1,072	409	–	25	–	14	516	4	968	90	–	66	24
10	–	1	808	485	–	24	–	12	300	8	829	—	–	–	—
11	12	54	2,176	1,112	3	31	196	23	850	26	2,241	786	–	58	728
12	12	–	991	555	–	13	–	14	280	11	873	—	–	–	—
13	1,096	530	72,612	33,328	784	18	–	–	35,478	621	70,229	—	–	–	—
14	14	6	1,057	467	2	13	–	16	484	14	996	—	–	–	—
15	–	3	534	153	–	7	–	5	251	4	420	—	–	–	—
16	2,169	1,574	179,618	85,838	3,386	592	1,157	521	83,321	1,446	176,261	12,571	81	3,267	9,385
17	–	–	435	244	–	8	–	1	180	2	435	20	–	7	13
18	10	16	797	665	–	16	–	–	170	4	855	—	–	–	—
19	–	39	218	83	11	10	–	–	100	–	204	—	–	–	—
20	26	20	2,078	1,400	23	40	159	–	700	8	2,330	—	159	17	142
21	–	–	631	410	–	10	–	–	220	8	648	21	–	7	14
22	–	1	1,163	756	9	24	–	–	400	–	1,189	24	–	8	16
23	6	38	1,685	1,164	–	25	71	–	420	10	1,690	393	803	50	1,146
24	35	3	802	561	–	9	–	–	246	5	821	—	–	–	—
25	–	6	655	392	2	8	–	1	200	6	609	—	–	–	—
26	64	37	4,291	2,551	42	19	304	–	1,657	36	4,609	1,800	187	150	1,837
27	74	147	3,360	2,169	–	19	150	13	705	10	3,056	1,105	–	230	875
28	21	–	674	482	–	–	–	–	200	5	687	120	8	–	128
29	–	17	743	430	1	11	35	–	230	8	715	—	–	–	—
30	30	27	824	466	–	8	–	–	292	5	771	—	–	–	—
31	–	–	571	307	–	9	–	–	230	5	551	—	–	–	—
32	8	11	1,163	724	–	14	53	–	350	10	1,151	369	–	52	317
33	–	3	676	362	–	18	–	–	317	5	702	20	–	7	13
34	–	–	417	196	–	10	–	–	212	–	418	—	–	–	–
35	–	–	1,100	691	–	16	–	–	350	5	1,062	40	–	13	27
36	274	365	22,283	14,053	88	274	772	15	7,179	132	22,513	3,912	1,157	541	4,528
37	88	3	1,904	1,332	43	1	–	–	821	41	2,238	—	–	–	—
38	6	55	279	227	–	–	–	–	160	–	387	—	–	–	—
39	5	–	780	396	–	9	–	–	350	10	765	—	–	–	—
40	3	–	338	201	–	–	–	–	107	5	313	—	–	–	—
41	–	28	298	149	–	4	–	–	130	4	287	—	–	–	—
42	34	33	1,008	485	–	29	129	–	409	10	1,062	—	–	–	—
43	31	23	1,079	634	–	8	–	–	430	12	1,084	—	–	–	—
44	–	–	239	97	–	8	–	–	141	3	249	—	–	–	—

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
13. FIFE—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
9. Ballingry	2,231	16,910	14,390	97	28	48	–	351	12	–	25	1
10. Balmerino	688	5,851	—	—	7	–	–	145	17	–	–	2
11. Beath	8,298	36,451	25,904	521	56	–	–	701	103	–	–	3
12. Burntisland	6,174	42,230	29,413	786	58	251	–	950	104	6	–	4
13. Cameron	886	8,538	7,800	216	8	–	–	255	65	–	–	5
14. Carnbee	952	11,353	10,520	182	11	–	–	247	81	–	–	6
15. Carnock	987	6,665	5,832	327	9	–	–	150	123	–	2	7
16. Ceres	1,677	12,754	11,178	461	–	–	–	225	120	–	–	8
17. Collessie	2,093	16,700	12,569	176	12	–	–	250	38	–	–	9
18. Crail	1,740	13,358	10,631	94	14	–	–	310	7	1	45	10
19. Creich	325	2,642	—	—	5	–	–	106	3	–	6	11
20. Culross	1,096	9,497	7,462	87	12	–	–	200	65	–	27	12
21. Cults	680	5,718	4,251	124	5	–	–	168	6	–	–	13
22. Cupar	6,990	35,844	29,368	1,328	64	–	–	584	294	6	–	14
23. Dairsie	606	5,822	4,965	134	5	–	–	130	38	–	–	15
24. Dalgety	1,341	7,264	6,466	160	13	–	–	269	60	–	–	16
25. Denino	277	2,950	—	—	3	–	–	86	5	–	–	17
26. Dunbog	290	3,711	—	—	–	–	–	139	—	–	8	18
27. Dunfermline	28,667	124,405	96,025	3,936	197	–	–	3,760	858	2	99	19
28. Dysart	13,626	50,028	38,203	1,317	1	74	–	607	321	–	–	20
29. Elie	1,172	11,121	7,991	153	17	–	–	267	51	2	13	21
30. Falkland	2,470	14,148	12,252	249	12	100	–	300	109	–	–	22
31. Ferry-Port-on-Craig	3,008	12,336	9,862	283	22	124	–	320	46	–	–	23
32. Flisk	248	3,206	—	—	3	–	–	76	—	–	–	24
33. Forgan	3,763	30,325	24,311	309	19	–	–	800	57	–	–	25
34. Inverkeithing	2,943	54,941	37,807	519	–	77	18	309	150	2	–	26
35. Kemback	794	4,747	4,011	139	5	–	–	100	17	–	–	27
36. Kennoway	1,458	7,911	6,923	228	14	57	–	300	51	–	–	28
37. Kettle	1,939	12,858	10,766	248	20	–	–	276	42	–	–	29
38. Kilconquhar	1,642	15,537	13,593	256	21	–	–	458	40	–	27	30
39. Kilmany	588	7,550	—	—	5	–	–	140	28	–	–	31
40. Kilrenny	2,998	11,678	10,460	479	23	–	–	394	127	5	–	32
41. Kinghorn	3,837	20,631	17,054	567	19	65	–	608	94	2	–	33
42. Kinglassie	1,436	11,902	10,310	170	21	–	–	299	49	–	83	34
43. Kingsbarns	731	7,204	5,728	36	12	–	–	191	6	–	32	35
44. Kirkcaldy	9,994	49,848	40,066	1,217	–	–	–	1,649	236	4	1	36
45. Largo	2,324	15,696	13,230	411	13	12	–	282	135	–	–	37
46. Leslie	3,886	20,455	16,758	703	64	–	–	640	90	–	–	38
47. Leuchars	2,370	23,077	19,744	389	16	–	–	526	98	–	30	39
48. Logie	360	4,812	—	—	5	–	–	88	2	–	–	40
49. Markinch	5,798	37,789	31,243	820	63	–	–	1,010	226	–	–	41
50. Monimail	769	8,949	7,502	198	16	–	–	250	53	–	–	42
51. Moonzie	128	1,727	—	—	3	–	–	93	—	–	31	43
52. Newburgh	1,852	7,927	7,081	603	33	–	–	142	103	–	–	44
53. Newburn	322	4,323	4,195	17	3	–	–	105	11	–	–	45
54. Pittenweem	1,991	6,900	5,822	220	–	–	–	73	54	–	–	46
55. St. Andrews	7,538	57,625	49,608	1,232	–	–	–	813	274	–	–	47
56. St. Leonards	1,217	6,034	5,547	194	–	–	–	119	14	3	12	48
57. St. Monance	1,998	6,295	5,181	290	11	–	–	159	51	–	27	49

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	TOTAL.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	TOTAL.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	561	152	–	14	32	–	350	17	565	89	–	13	76
2	–	120	289	136	–	7	–	–	145	4	292	—	–	–	—
3	22	33	1,436	587	13	46	6	–	700	10	1,362	184	–	16	168
4	5	1	2,161	788	28	27	251	–	950	20	2,064	—	–	–	—
5	–	3	547	247	2	8	–	–	255	8	520	—	–	–	—
6	12	–	533	282	–	11	–	–	240	9	542	—	–	–	—
7	–	–	611	403	3	7	6	–	150	2	571	—	–	–	—
8	18	5	829	587	3	7	–	–	214	8	819	—	–	–	—
9	7	1	484	244	–	11	–	–	250	11	516	—	–	–	—
10	–	3	474	220	–	14	–	–	310	6	550	—	–	–	–
11	–	25	145	33	–	5	–	–	106	–	144	—	–	–	—
12	2	2	395	241	–	12	–	–	200	–	453	—	–	–	—
13	7	–	310	142	–	5	–	–	168	5	320	—	–	–	—
14	3	11	2,290	1,643	–	33	105	–	535	17	2,333	—	–	–	—
15	5	–	312	194	–	5	–	–	130	5	334	—	–	–	—
16	36	–	532	240	–	8	–	–	269	6	523	35	–	5	30
17	–	33	127	34	–	3	–	–	86	3	126	—	–	–	—
18	–	–	147	19	–	–	–	–	139	–	158	–	–	–	—
19	180	78	9,110	5,260	–	132	368	–	3,760	94	9,604	—	–	–	—
20	149*	33*	2,502	1,912	17	3	2,561	–	607	30	5,130	—	2,000	100	1,900
21	7	66	576	395	2	12	–	–	260	8	677	145	202	101	246
22	24	34	828	416	–	12	100	–	300	8	836	219	–	100	119
23	39	10	844	448	–	20	291	–	320	5	1,084	1,360	–	160	1,200
24	–	4	83	7	–	3	–	–	76	–	86	—	–	–	—
25	–	–	1,185	313	–	19	–	–	800	20	1,152	—	–	–	—
26	41	–	1,116	804	–	13	125	12	370	5	1,329	—	–	–	—
27	4	–	265	182	–	5	–	–	100	5	292	60	10	–	70
28	44	18	712	325	–	11	–	–	290	9	635	—	700	–	700
29	–	1	587	255	–	9	–	–	275	9	548	—	–	–	—
30	5	3	810	326	5	17	–	–	458	13	819	—	–	–	—
31	–	115	288	147	–	5	–	–	137	3	292	—	–	–	—
32	69	32	1,129	726	–	20	–	–	333	5	1,084	80	156	–	222
33	–	25	1,380	687	17	16	73	–	608	16	1,422	73	67	45	95
34	2	–	624	303	–	25	–	–	299	8	635	—	–	–	—
35	23	7	307	88	–	7	–	–	190	5	290	—	–	–	—
36	140	3	3,250	1,619	78	–	–	–	1,649	–	3,346	—	–	–	—
37	43	12	908	564	–	16	14	–	282	–	876	—	–	–	—
38	54	4	1,555	799	–	19	–	–	650	15	1,483	—	–	–	—
39	23	6	1,088	521	1	13	–	–	500	26	1,061	—	–	–	—
40	–	51	146	45	–	5	–	–	88	–	138	—	–	–	—
41	15	6	2,140	1,010	–	24	–	–	1,000	10	2,044	—	–	–	—
42	–	5	522	179	–	12	–	–	230	4	425	—	–	–	—
43	–	–	127	31	–	3	–	–	93	1	128	—	–	–	—
44	54	–	935	559	–	14	–	–	110	5	688	—	–	–	—
45	1	–	137	34	–	3	–	–	105	3	145	—	–	–	—
46	–	80	427	356	–	–	–	–	85	5	446	—	–	–	—
47	39	111	2,469	1,609	108	11	–	–	813	30	2,571	—	–	–	—
48	–	–	342	153	–	–	–	–	119	5	277	—	–	–	—
49	3	–	541	344	–	11	–	–	165	5	525	128	16	–	144

* Return for 1892.

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
13. FIFE—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
58. Saline	760	8,995	8,432	175	18	70	–	211	47	–	–	1
59. Scoonie	4,693	22,123	18,111	606	19	–	–	500	115	–	–	2
60. Strathmiglo	1,772	13,980	11,652	297	–	–	–	383	108	–	–	3
61. Torryburn	1,032	7,467	6,433	267	10	–	–	120	67	–	–	4
62. Tulliallan	2,177	8,340	7,076	349	10	–	–	300	132	–	–	5
63. Wemyss	10,534	52,952	43,258	1,100	–	–	–	1,363	205	4	–	6
TOTAL	190,365	1,110,393	865,143	24,950	1,046	921	18	25,845	5,907	37	473	7
14. FORFAR:												
1. Aberlemno	926	8,905	7,848	130	6	–	–	177	68	–	–	8
2. Airlie	741	9,071	—	—	6	–	–	160	33	–	–	9
3. Arbirlot	848	10,869	9,196	160	19	–	–	153	20	–	–	10
4. Arbroath	9,633	44,800	34,646	1,987	–	–	–	1,652	409	1	–	11
5. Auchterhouse	566	9,932	9,438	103	10	–	–	197	15	–	–	12
6 Barry	3,787	19,600	15,802	460	31	–	–	594	149	39	–	13
7. Brechin	10,453	45,288	39,387	2,876	–	–	–	1,506	273	1	–	14
8. Caraldstone	198	2,029	1,827	23	5	–	–	61	—	–	–	15
9. Carmylie	1,083	7,931	6,934	182	14	–	–	316	30	–	–	16
10. Cortachy	615	10,574	10,045	167	6	–	–	500	24	–	–	17
11. Craig	2,472	12,007	10,659	586	16	–	–	279	125	2	–	18
12. Dun	552	8,029	—	—	12	–	–	187	21	–	–	19
13. Dundee Combination	157,359	789,748	594,909	25,209	–	–	–	23,453	6,285	193	–	20
14. Dunnichen	1,233	6,618	5,214	375	8	–	–	252	74	–	–	21
15. Edzell	700	6,560	5,904	255	12	–	–	171	41	–	1	22
16. Essie and Nevy	553	7,188	—	—	–	–	–	133	21	–	–	23
17. Farnell	627	6,616	5,617	103	7	–	–	80	14	–	–	24
18. Fearn	277	3,921	3,725	78	5	–	–	90	18	–	–	25
19. Forfar	13,665	51,816	42,317	2,336	85	–	–	1,490	554	6	317	26
20. Fowlis Easter	283	2,975	2,826	35	6	–	–	130	—	–	–	27
21. Glamis	1,464	13,360	11,855	464	12	–	–	380	87	–	–	28
22. Glenisla	676	10,569	9,513	116	10	–	–	264	16	–	–	29
23. Guthrie	267	3,548	—	—	–	–	–	86	14	–	–	30
24. Inverarity	926	10,615	9,284	156	10	–	–	300	54	–	–	31
25. Inverkeillor	1,531	15,692	13,673	250	–	–	–	198	55	–	1	32
26. Kettins	722	10,162	—	—	8	–	–	171	28	–	70	33
27. Kingoldrum	368	5,282	—	—	5	–	–	121	2	–	–	34
28. Kinnell	653	7,629	6,200	143	6	–	–	170	26	–	–	35
29. Kinnettles	340	5,031	—	—	–	–	–	104	44	–	–	36
30. Kirkden	1,541	10,233	7,926	329	–	–	–	208	30	–	–	37
31. Kirriemuir	6,090	27,756	24,707	1,303	25	75	–	803	366	–	–	38
32. Lethnot	239	4,139	3,058	32	6	–	–	96	2	–	–	39
33. Lintrathen	558	11,658	—	—	8	–	–	146	16	–	–	40
34. Lochlee	343	4,563	4,107	123	7	–	–	107	6	–	–	41
35. Logie-Pert	979	8,497	7,537	300	10	–	–	309	60	–	–	42
36. Lunan	349	5,136	—	—	5	–	–	163	19	–	2	43
37. Lundie	301	3,302	3,265	20	3	–	–	124	—	–	–	44
38. Mains and Strathmartin	3,998	29,099	24,191	374	29	–	–	512	88	–	–	45
39. Marytoun	270	3,352	2,928	60	6	–	–	160	5	–	–	46
40. Menmuir	684	6,670	6,670	88	14	–	–	141	—	–	–	47

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by or Sums received from, Relatives of Paupers.	All other Sources.	TOTAL.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	TOTAL.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, exluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	7	–	528	209	–	13	58	–	220	8	508	387	–	25	362
2	–	–	1,240	685	–	20	44	–	449	12	1,210	—	–	–	—
3	9	31	828	466	–	7	–	–	383	9	865	—	–	–	—
4	2	6	472	306	1	11	–	–	121	2	441	—	4	1	3
5	3	–	794	505	–	10	–	–	300	8	823	48	–	8	40
6	14	43	2,729	1,459	15	57	124	–	1,363	20	3,038	—	–	–	—
7	1,272	1,163	61,632	33,750	336	860	4,292	12	25,653	627	65,530	2,794	3,155	574	5,375
8	–	–	381	192	–	8	–	–	171	4	375	—	–	–	—
9	–	98	297	127	–	6	–	–	160	4	297	—	–	–	—
10	23	–	375	198	–	10	–	–	153	–	361	—	–	–	—
11	34	6	4,089	2,255	56	–	–	–	1,652	10	3,973	300	–	100	200
12	–	2	327	113	–	6	–	–	197	3	319	—	–	–	—
13	–	20	1,293	623	–	19	–	–	594	15	1,251	53	–	28	25
14	229	42	4,927	3,130	138	42	147	–	1,400	–	4,857	969	–	100	869
15	–	–	89	44	–	5	–	–	60	3	112	—	–	–	—
16	–	1	543	229	–	14	–	–	316	5	564	—	–	–	—
17	–	6	703	192	–	6	4	–	500	3	705	—	–	–	—
18	9	4	1,021	740	1	20	–	–	300	5	1,066	—	–	–	—
19	–	125	345	130	–	8	–	–	187	–	325	—	–	–	—
20	440	880	56,460	32,783	8,953	–	–	–	23,453	275	65,464	37,854	17,809	13,562	42,101
21	–	154	863	459	–	–	–	–	250	7	716	—	–	–	—
22	67	–	547	316	–	10	–	–	171	–	497	—	–	–	—
23	–	117	271	177	–	6	–	–	133	–	316	—	–	–	—
24	–	–	204	128	–	7	–	–	80	1	216	—	–	–	—
25	–	–	191	79	–	5	–	–	90	1	175	—	–	–	—
26	114	153	5,055	3,309	36	65	–	–	1,509	–	4,919	—	–	–	—
27	–	–	171	38	–	6	–	–	132	–	176	—	–	–	—
28	32	3	978	580	–	15	–	–	380	10	985	71	–	1	70
29	16	8	430	128	–	17	–	–	258	8	411	—	–	–	—
30	–	57	157	84	–	–	–	–	84	2	170	—	–	–	—
31	–	–	520	224	–	8	–	–	300	1	533	—	–	–	—
32	–	–	504	300	–	11	–	–	198	–	509	—	–	–	—
33	–	45	322	127	–	8	–	–	171	–	306	—	–	–	—
34	–	18	146	19	–	5	–	–	121	–	145	—	–	–	—
35	3	–	348	163	–	8	–	–	170	3	344	12	–	12	—
36	13	103	264	186	–	4	–	–	104	–	294	—	–	–	—
37	–	2	569	362	–	7	–	–	208	5	582	—	–	–	—
38	29	101	2,702	1,584	–	31	146	–	800	21	2,582	—	–	–	—
39	–	–	136	54	–	5	–	–	96	–	155	—	–	–	—
40	–	120	290	121	–	9	–	–	146	–	276	—	–	–	—
41	–	–	243	102	–	5	–	–	107	–	214	—	–	–	—
42	–	–	679	311	–	10	–	–	310	3	634	—	–	–	—
43	–	96	278	113	–	4	–	–	163	1	281	—	–	–	—
44	–	–	147	14	–	3	–	–	124	3	144	—	–	–	—
45	29	–	1,032	510	–	35	–	–	500	–	1,045	—	–	–	—
46	1	14	246	87	–	6	–	–	160	3	256	—	–	–	—
47	–	–	243	98	–	7	–	–	140	5	250	—	–	–	—

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
14. FORFAR—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
41. Monifieth	10,531	59,084	46,752	1,428	29	–	–	2,053	250	5	–	1
42. Monikie	1,328	18,511	15,426	195	25	–	–	383	36	–	–	2
43. Montrose	14,428	69,506	54,144	3,810	88	–	–	2,340	591	17	–	3
44. Murroes	905	10,452	9,111	133	10	–	–	226	35	–	2	4
45. Newtyle	833	12,482	10,229	176	–	–	–	219	29	–	–	5
46. Oathlaw	399	4,622	—	–	–	–	–	58	17	–	–	6
47. Panbride	1,741	14,620	12,286	253	26	–	–	76	62	2	–	7
48. Rescobie	660	8,744	7,514	147	10	–	–	78	35	–	–	8
49. Ruthven	188	2,109	1,932	72	4	–	–	45	11	–	–	9
50. St. Vigeans	15,620	66,779	52,432	2,373	–	–	–	2,118	476	2	–	10
51. Strickathrow	505	5,240	4,715	146	6	–	–	130	14	–	–	11
52. Tannadice	1,117	14,167	13,459	186	9	–	–	160	45	–	–	12
53. Tealing	630	5,702	5,132	87	16	–	–	184	12	–	–	13
TOTAL	277,735	1,522,618	1,174,340	47,829	635	75	–	44,414	10,698	268	393	14
15. HADDINGTON:												
1. Aberlady	1,063	10,428	9,026	263	9	–	–	123	50	–	–	15
2. Athelstaneford	741	11,204	9,617	200	10	–	–	141	44	–	–	16
3. Bolton	271	3,016	2,767	28	6	–	–	75	11	–	–	17
4. Dirleton	1,445	15,729	12,825	451	12	–	–	500	94	–	33	18
5. Dunbar	5,210	39,122	32,622	1,239	67	–	–	616	230	9	–	19
6. Garvald	600	7,254	6,892	169	14	–	–	198	19	–	4	20
7. Gladsmuir	1,604	14,901	13,185	381	58	–	–	556	89	–	–	21
8. Haddington	5,216	36,962	29,272	1,280	–	60	–	979	251	1	–	22
9. Humbie	791	7,665	6,056	76	13	–	–	241	32	–	–	23
10. Innerwick	761	11,266	9,572	121	10	–	–	134	17	–	35	24
11. Morham	199	2,498	2,225	54	5	–	–	127	3	–	–	25
12. North Berwick	3,038	29,000	22,000	659	43	–	–	386	175	3	–	26
13. Oldhamstocks	443	5,228	4,718	48	10	–	–	120	12	–	–	27
14. Ormiston	1,178	6,850	6,192	90	13	–	–	296	29	–	–	28
15. Pencaitland	1,125	7,899	7,068	215	16	–	–	215	67	–	4	29
16. Prestonkirk	1,802	15,427	13,566	515	8	–	–	397	121	–	–	30
17. Prestonpans	2,659	11,547	9,096	502	13	–	–	322	118	14	–	31
18. Salton	495	4,530	4,437	93	5	–	–	131	5	–	–	32
19. Spot	475	5,848	5,215	152	11	–	–	163	33	–	–	33
20. Stenton	556	5,643	4,967	83	13	–	–	290	18	–	11	34
21. Tranent	5,470	25,695	21,750	1,216	43	–	–	533	236	–	4	35
22. Whitekirk	933	10,399	9,222	354	9	–	–	305	79	–	–	36
23. Whittingham	586	6,413	5,730	118	12	–	–	121	16	–	–	37
24. Yester	716	7,286	6,737	195	14	–	–	196	11	–	33	38
TOTAL	37,377	301,840	254,757	8,502	409	60	–	7,175	1,760	27	124	39
16. INVERNESS:												
1. Abernethy	1,854	10,455	8,935	593	18	–	–	300	76	–	–	40
2. Alvie	656	11,108	9,455	393	20	–	–	200	64	–	–	41
3. Ardersier	1,914	3,818	3,314	333	13	–	–	163	34	89	–	42
4. Barra	2,365	2,875	2,778	459	12	–	–	107	129	–	–	43
5. Boleskine and Abertarff	1,433	10,834	9,751	627	40	–	–	208	140	–	–	44
6. Dingwall	920	4,457	4,457	539	6	–	–	112	116	–	9	45

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	TOTAL.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	TOTAL.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	11	289	4,065	1,532	–	40	286	–	2,053	25	3,936	100	–	50	50
2	–	9	648	246	–	25	–	–	385	10	666	–	–	–	
3	–	109	7,155	4,216	–	82	–	–	2,550	8	6,856	–	–	–	–
4	5	100	511	315	–	10	–	–	220	11	556	–	–	–	–
5	–	2	426	157	–	6	–	–	220	6	389	–	–	–	–
6	–	32	157	101	–	5	–	–	58	–	164	–	–	–	–
7	–	13	432	317	–	14	–	–	76	2	409	–	–	–	–
8	15	–	285	157	–	10	–	–	78	3	248	36	14	47	3
9	–	–	132	71	–	4	–	–	45	3	123	–	–	–	–
10	70	–	5,039	2,671	42	18	–	–	2,118	20	4,869	400	–	100	300
11	3	–	299	177	–	6	–	–	130	4	317	–	–	–	–
12	8	–	408	208	–	12	6	–	160	–	386	–	–	–	–
13	–	–	299	76	–	15	–	–	184	4	279	–	–	–	–
14	1,151	2,779	108,242	60,673	9,226	688	589	–	44,325	497	115,998	39,795	17,823	14,000	43,618
15	7	1	453	310	5	10	–	–	125	5	455	–	–	–	–
16	–	–	395	248	–	6	–	–	141	5	400	–	–	–	–
17	–	–	120	32	–	5	–	–	75	2	114	–	–	–	–
18	2	33	1,125	488	6	12	–	–	500	11	1,017	–	–	–	–
19	77	3	2,241	1,461	121	37	–	–	600	28	2,247	60	–	60	–
20	–	2	406	190	5	8	–	–	190	3	396	–	–	–	–
21	–	–	1,084	455	3	15	–	–	550	10	1,033	–	–	–	–
22	21	27	2,619	1,734	–	19	193	–	979	18	2,943	–	–	–	–
23	3	15	380	115	2	11	–	–	250	5	383	–	–	–	–
24	9	–	326	186	5	8	–	–	134	3	336	–	–	–	–
25	–	–	189	63	–	5	–	–	127	1	196	47	–	47	–
26	7	–	1,273	759	2	17	–	–	350	20	1,148	–	–	–	–
27	1	–	191	94	–	9	–	–	120	3	226	–	–	–	–
28	7	5	440	160	–	11	–	–	280	6	457	–	–	–	–
29	3	2	522	247	2	11	–	–	179	9	448	–	–	–	–
30	–	3	1,039	615	7	18	–	–	430	8	1,078	–	–	–	
31	25	17	1,011	684	4	15	–	–	322	–	1,025	–	–	–	
32	22	–	256	120	2	5	–	–	131	4	262	–	–	–	–
33	–	–	359	139	17	8	–	–	163	4	331	–	–	–	–
34	–	–	415	134	–	13	–	–	290	9	446	–	–	–	–
35	24	4	2,060	1,516	12	36	–	–	550	20	2,134	77	–	20	57
36	–	–	747	355	–	8	–	–	305	–	668	–	–	–	–
37	–	–	277	131	2	7	–	–	125	3	268	–	–	–	–
38	–	–	449	204	4	8	–	–	200	3	419	–	–	–	–
39	208	112	18,377	10,440	199	302	193	–	7,116	180	18,480	184	–	127	57
40	–	21	1,008	732	33	18	–	–	300	5	1,093	–	–	–	–
41	5	–	682	426	–	24	–	–	200	4	654	–	–	–	–
42	7	–	639	371	14	10	–	–	165	4	564	–	–	–	–
43	–	–	707	535	–	12	–	–	107	–	654	363	134	93	404
44	7	22	1,044	712	9	11	–	–	210	5	947	–	–	–	–
45	–	–	782	547	7	6	–	–	132	–	692	162	–	103	59

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT. Assessments. Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants and other. Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
16. INVERNESS—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
7. Croy	1,225	7,647	6,137	338	7	–	–	368	87	–	–	1
8. Daviot	1,106	11,091	11,035	390	10	–	–	414	125	–	–	2
9. Dores	923	7,372	7,003	530	17	–	–	408	102	–	20	3
10. Duirnish	3,933	6,356	6,000	965	15	–	–	72	221	–	–	4
11. Duthil	2,431	14,327	11,757	484	40	–	–	202	104	–	–	5
12. Glenelg	1,503	7,688	7,304	730	31	–	–	326	117	–	–	6
13. Harris	5,024	5,789	5,210	876	18	–	1	304	182	–	–	7
14. Inverness	24,186	126,714	100,988	6,617	24	–	6	3,250	1,140	151	–	8
15. Kilmallie	4,312	27,041	25,216	1,655	15	–	–	734	249	2	–	9
16. Kilmonivaig	2,205	22,488	22,488	716	–	–	–	444	163	–	–	10
17. Kilmorack	2,093	19,300	15,352	1,130	79	–	–	383	124	–	–	11
18. Kilmuir (Skye)	2,394	3,814	3,242	659	18	–	–	127	169	–	–	12
19. Kiltarlity	1,922	11,565	10,409	597	46	–	–	177	104	–	–	13
20. Kingussie	1,941	18,725	17,695	783	–	–	–	394	128	–	–	14
21. Kirkhill	1,307	10,226	8,833	403	–	–	–	253	105	–	–	15
22. Laggan	857	13,940	12,317	505	26	–	–	462	103	–	–	16
23. Moy	730	8,626	8,195	255	15	–	–	230	45	–	–	17
24. Petty	1,298	9,873	8,164	500	10	–	–	266	44	–	–	18
25. Portree	3,176	8,685	8,490	724	–	–	–	450	166	–	–	19
26. Sleat	1,843	3,491	3,466	676	12	–	–	174	124	–	–	20
27. Small Isles	436	2,795	2,795	181	5	–	–	140	25	–	–	21
28. Snizort	1,908	4,418	3,756	425	20	–	–	293	106	–	–	22
29. Strath	2,399	4,444	4,444	772	16	–	–	221	177	–	–	23
30. Uist, North	4,187	5,672	4,837	1,310	13	–	–	350	246	–	–	24
31. Uist, South	5,821	6,512	6,512	1,086	25	–	–	190	183	–	–	25
32. Urquhart	2,040	12,879	11,591	963	–	–	–	336	210	–	–	26
TOTAL	89,847	425,025	371,926	27,214	571	–	7	12,108	5,108	242	29	27
17. KINCARDINE:												
1. Arbuthnot	795	7,238	6,508	82	10	–	–	163	18	–	42	28
2. Banchory-Devenick	1,981	14,210	11,277	143	16	–	–	398	132	3	16	29
3. Banchory-Ternan	3,193	24,575	20,655	361	21	–	–	625	95	–	12	30
4. Benholm	1,552	8,588	7,327	225	49	–	–	225	25	3	–	31
5. Bervie	2,387	7,702	6,394	384	–	–	–	301	82	1	–	32
6. Dunottar	2,739	12,848	10,756	310	44	–	–	481	59	4	–	33
7. Durris	918	9,126	8,592	143	9	–	–	251	61	–	–	34
8. Fettercairn	1,421	10,860	9,299	427	10	–	–	265	31	–	2	35
9. Fetteresso	5,527	37,595	31,366	984	–	–	–	971	151	11	–	36
10. Fordoun	2,004	19,892	15,792	296	–	–	–	560	67	–	–	37
11. Garvock	415	4,548	4,320	39	7	–	–	80	12	–	–	38
12. Glenbervie	887	8,979	7,525	126	8	–	–	211	29	–	–	39
13. Kinneff	907	6,576	5,755	192	13	–	–	240	42	–	–	40
14. Laurencekirk	1,934	12,810	10,146	167	–	–	–	252	27	–	–	41
15. Maryculter	1,030	7,320	6,898	173	7	–	–	203	25	–	–	42
16. Marykirk	1,307	11,820	10,318	286	11	–	–	390	74	–	–	43
17. Nigg	4,513	24,540	18,774	599	–	–	–	749	59	32	–	44
18. St. Cyrus	1,327	16,992	14,693	425	12	–	–	325	94	2	–	45
19. Strachan	655	5,795	4,333	104	10	–	–	179	30	–	2	46
TOTAL	35,492	252,014	210,728	5,466	227	–	–	6,869	1,113	56	74	47

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	TOTAL.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates, other than Poor Rate.	TOTAL.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at the close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	7	2	809	486	5	9	–	–	350	3	853	—	–	–	—
2	13	–	952	569	8	10	–	–	525	12	1,124	—	–	–	—
3	13	–	1,090	550	9	12	–	–	408	5	984	—	–	–	—
4	17	–	1,290	1,205	–	17	–	–	100	10	1,332	644	–	90	554
5	10	4	844	751	17	22	–	–	280	–	1,070	—	–	–	—
6	–	–	1,204	869	57	21	–	–	326	–	1,273	38	–	8	30
7	–	2	1,383	907	–	18	–	1	304	17	1,247	800	–	50	750
8	71	798	12,057	7,953	42	58	–	6	3,250	20	11,329	2,477	–	116	2,361
9	–	–	2,655	1,643	–	15	–	–	714	21	2,393	—	–	–	—
10	–	–	1,323	748	–	14	–	–	445	5	1,212	—	–	–	—
11	–	–	1,716	1,165	90	57	–	–	350	7	1,669	—	–	–	—
12	–	7	980	840	8	16	–	–	126	–	990	227	–	5	222
13	12	–	936	890	27	44	–	–	177	7	1,145	—	–	–	—
14	–	23	1,328	896	–	16	–	–	394	6	1,312	—	–	–	—
15	11	–	772	591	–	–	–	–	110	6	707	—	–	–	—
16	4	–	1,100	612	39	14	–	–	462	5	1,132	—	–	–	—
17	2	–	547	276	–	7	9	–	230	5	527	—	–	–	—
18	–	–	820	531	9	9	–	–	267	4	820	—	–	–	—
19	–	3	1,343	965	–	26	–	–	427	9	1,427	—	–	–	—
20	–	–	986	625	18	12	–	–	167	–	822	—	161	107	54
21	–	–	351	267	8	5	–	–	140	–	420	—	–	–	—
22	–	3	847	574	12	19	–	–	293	–	898	101	–	76	25
23	21	23	1,230	1,001	11	16	–	–	230	–	1,258	205	9	–	214
24	–	–	1,919	1,184	–	12	–	–	350	25	1,571	700	–	33	667
25	2	–	1,486	1,167	–	25	–	–	190	–	1,382	688	–	124	564
26	5	8	1,572	1,078	3	16	–	–	380	5	1,482	—	–	–	—
27	207	916	46,402	31,666	431	571	9	7	12,109	190	44,983	6,405	304	805	5,904
28	–	6	321	142	–	10	–	–	163	–	315	—	–	–	—
29	26	5	739	645	–	19	–	–	385	11	1,060	—	–	–	—
30	–	–	1,114	477	–	16	–	–	625	–	1,118	—	–	–	—
31	66	5	598	302	–	13	–	–	220	9	544	—	–	–	—
32	25	11	804	438	–	–	–	–	301	–	739	—	–	–	—
33	13	–	911	329	–	18	–	–	481	11	839	—	–	–	—
34	16	6	486	209	–	9	–	–	251	5	474	—	–	–	—
35	4	7	746	397	–	11	–	–	265	4	677	—	–	–	—
36	13	56	2,186	1,342	27	27	–	–	971	11	2,378	—	–	–	—
37	6	47	976	431	–	11	–	–	560	20	1,022	—	–	–	—
38	–	–	138	51	–	5	–	–	80	3	139	—	–	–	—
39	–	17	391	158	–	8	–	–	211	8	385	—	–	–	—
40	5	–	492	260	–	10	–	–	240	5	515	—	–	–	—
41	11	18	475	288	–	10	–	–	252	9	559	—	–	–	—
42	–	–	408	186	–	9	–	–	203	4	402	—	–	–	—
43	7	20	788	389	–	13	–	–	390	4	796	—	–	–	—
44	3	–	1,442	662	–	6	–	–	700	10	1,378	—	–	–	—
45	2	13	873	479	9	12	–	–	325	4	829	—	–	–	—
46	20	7	352	185	–	10	–	–	179	–	374	—	–	–	—
47	217	218	14,240	7,370	36	217	–	–	6,802	118	14,543	—	–	–	—

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
18. KINROSS:		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
1. Cleish	539	6,940	5,037	66	10	–	–	70	27	–	–	1
2. Fossoway	1,053	14,839	13,443	163	–	–	–	331	6	–	–	2
3. Kinross	2,385	18,397	16,281	567	13	30	–	250	131	–	50	3
4. Orwell	1,852	17,815	15,896	265	16	–	–	170	112	–	50	4
5. Portmoak	844	10,125	8,973	94	5	–	–	140	39	–	–	5
TOTAL	6,673	68,116	59,630	1,155	44	30	–	961	315	–	100	6
19. KIRKCUDBRIGHT:												
1. Anwoth	724	6,188	5,415	270	11	–	–	135	21	–	–	7
2. Balmaclellan	745	9,399	9,329	203	8	–	–	245	23	–	–	8
3. Balmaghie	839	10,722	8,584	247	18	–	–	253	34	–	–	9
4. Borgue	1,121	12,731	11,045	275	12	–	–	151	13	–	–	10
5. Buittle	960	12,685	10,401	281	11	–	–	228	33	–	–	11
6. Carsphairn	394	10,341	10,036	108	4	–	–	113	12	–	–	12
7. Colvend	1,127	10,211	10,211	287	11	–	–	395	42	–	–	13
8. Crossmichael	1,348	14,345	11,244	397	12	–	–	280	81	–	–	14
9. Dalry	925	11,113	10,286	350	11	–	–	258	39	–	–	15
10. Girthon	1,354	18,873	16,486	329	–	–	–	206	53	–	–	16
11. Kells	931	10,531	10,266	226	11	–	–	256	58	–	–	17
12. Kelton	3,692	23,145	23,070	605	46	46	–	413	80	–	–	18
13. Kirkbean	714	8,535	8,478	124	18	–	–	195	36	–	–	19
14. Kirkcudbright	3,477	21,270	19,074	1,065	20	–	–	450	92	–	–	20
15. Kirkgunzeon	539	8,424	6,717	145	–	–	–	127	28	–	–	21
16. Kirkmabreck	1,599	11,049	9,435	450	–	–	–	157	90	–	–	22
17. Kirkpatrick-Durham	1,157	11,145	10,223	191	9	–	–	226	36	–	–	23
18. Kirkpatrick-Irongray	747	9,916	9,350	133	8	–	–	162	49	–	18	24
19. Lochrutton	534	9,095	7,049	147	8	–	–	59	21	–	2	25
20. Minigaff	1,425	15,426	13,982	481	10	–	–	281	71	–	–	26
21. New Abbey	866	7,028	6,303	134	8	–	–	250	43	–	–	27
22. Parton	692	8,770	7,016	110	–	–	–	149	5	–	–	28
23. Rerrick	1,582	16,845	16,713	383	10	–	–	380	64	–	–	29
24. Terregles	478	6,215	5,130	61	6	–	–	129	15	–	–	30
25. Tongland	845	11,053	10,376	235	11	–	–	305	40	–	–	31
26. Troqueer	5,887	32,960	32,563	1,442	65	–	–	722	186	12	–	32
27. Twynholm	694	9,244	7,317	229	15	–	–	274	53	–	–	33
28. Urr	4,589	24,386	23,847	1,096	–	–	–	670	156	–	–	34
TOTAL	39,985	361,645	329,946	10,004	343	46	–	7,469	1,474	12	20	35
20. LANARK:												
1. Avondale	5,069	40,380	35,208	1,310	–	–	–	1,019	153	–	–	36
2. Barony	309,812	1,734,227	1,370,979	59,089	149	–	–	46,645	9,695	202	–	37
3. Biggar	1,902	13,717	10,196	420	–	–	–	296	37	–	–	38
4. Blantyre	11,352	46,071	36,697	2,082	80	80	–	1,522	155	–	–	39
5. Bothwell	31,484	172,675	138,146	3,729	123	143	–	4,855	730	–	–	40
6. Cadder	8,232	51,608	44,314	1,430	–	269	–	1,970	269	–	–	41
7. Cambuslang	15,364	97,198	81,848	2,029	74	147	–	2,437	118	–	–	42
8. Cambusnethan	22,709	87,596	65,941	5,468	–	–	–	3,916	499	–	–	43
9. Carluke	8,058	49,058	38,721	1,209	40	169	–	1,048	186	–	6	44
10. Carmichael	593	9,258	8,855	92	18	–	–	92	12	–	–	45

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.		Total.	EXPENDITURE.								LOANS.			
				Under Poor Law Acts.		Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.				
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.		Relief and Management of Poor, including Cost of collection of Poor Rate.	Buildings.							Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	2	3	179	111	–	10	–	–	70	4	195	—	–	–	—
2	–	–	500	121	–	–	–	–	331	16	468	—	–	–	—
3	9	41	1,091	719	14	13	73	–	250	9	1,078	365	–	81	284
4	22	27	662	479	3	13	–	–	170	10	675	—	–	–	—
5	52	21	351	195	7	5	–	–	140	5	352	—	–	–	—
6	86	92	2,783	1,625	24	41	73	–	961	44	2,768	365	–	81	284
7	–	–	437	247	–	11	–	–	130	5	393	60	–	54	6
8	–	–	479	222	2	8	–	–	245	4	481	—	–	–	—
9	4	–	556	250	4	15	–	–	250	5	524	22	10	22	10
10	–	–	451	314	–	8	–	–	150	5	477	—	–	–	—
11	–	1	554	280	2	10	–	–	235	6	533	51	–	28	23
12	–	–	237	115	–	8	–	–	113	4	240	—	–	–	—
13	2	–	737	312	3	10	–	–	400	3	728	81	–	13	68
14	–	–	770	496	–	12	5	–	320	7	840	—	–	–	—
15	27	–	685	424	3	8	–	–	258	5	698	—	–	–	—
16	–	–	588	365	4	13	–	–	190	–	572	—	–	–	—
17	–	1	552	316	3	8	–	–	256	5	588	—	–	–	—
18	–	20	1,210	656	6	22	653	–	450	15	1,802	—	800	20	780
19	–	–	373	131	2	9	–	–	195	4	341	—	–	–	—
20	2	–	1,629	1,176	8	20	–	–	450	10	1,664	—	–	–	—
21	–	–	300	149	–	–	–	–	127	–	276	—	–	–	—
22	–	–	697	484	4	13	–	–	170	5	676	—	–	–	—
23	4	–	466	193	–	6	–	–	226	6	431	26	–	26	—
24	–	–	370	170	–	8	–	–	150	4	332	—	–	–	—
25	–	–	237	170	–	8	–	–	59	5	242	—	–	–	—
26	–	–	843	552	2	10	–	–	281	10	855	10	–	10	—
27	–	106	541	303	–	8	–	–	250	5	566	—	–	–	—
28	–	–	264	99	–	5	–	–	149	5	258	—	–	–	—
29	–	–	837	449	–	10	–	–	380	5	844	—	–	–	—
30	–	–	211	76	–	6	–	–	129	–	211	—	–	–	—
31	4	–	595	234	2	11	–	–	300	3	550	—	–	–	—
32	6	2	2,435	1,739	11	20	–	–	725	15	2,510	—	15	–	15
33	–	–	571	229	2	12	–	–	250	2	495	—	–	–	—
34	–	–	1,922	1,290	7	41	–	–	670	13	2,021	55	22	–	77
35	49	130	19,547	11,441	65	320	653	–	7,508	156	20,148	305	847	173	979
36	139	6	2,627	1,706	91	17	–	–	1,019	10	2,843	—	–	–	—
37	1,462	655	117,897	57,763	24,715	123	–	–	*46,705	503	129,809	165,929	70,000	57,317	178,612
38	16	–	769	469	–	–	–	–	[illegible]	–	764	—	–	–	—
39	60	96	4,075	2,093	27	64	186	–	1,350	45	3,765	[illegible]	–	172	215
40	70	270	9,920	4,272	–	165	144	–	4,500	95	9,176	750	–	150	600
41	7	100	4,045	1,778	–	48	338	–	2,000	69	4,233	2,025	–	135	1,890
42	35	–	4,840	2,297	–	73	470	–	2,500	23	5,363	3,072	–	186	2,886
43	39	10	9,932	5,679	32	96	350	–	2,[illegible]32	53	8,792	—	–	–	—
44	53	15	2,726	1,707	12	38	498	–	1,000	10	3,265	700	–	350	350
45	2	–	216	162	–	8	–	–	90	5	265	—	–	–	—

* Includes assessor and auditor's fee, 29*l.*

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
20. LANARK—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
11. Carmunnock	703	7,795	—	—	–	–	–	350	22	–	20	1
12. Carnwath	5,324	39,263	31,094	1,130	52	–	–	1,038	100	–	–	2
13. Carstairs	1,977	14,768	13,592	141	28	–	–	142	—	–	7	3
14. Covington	396	6,083	4,918	51	10	–	–	108	2	–	–	4
15. Crawford	1,634	21,002	19,438	429	20	–	–	354	55	–	–	5
16. Crawfordjohn	789	10,718	10,594	177	22	–	–	297	17	–	–	6
17. Culter	420	6,159	6,015	80	–	–	–	150	15	–	–	7
18. Dalserf	11,325	41,351	32,589	1,342	67	–	–	882	182	–	–	8
19. Dalziel	19,228	94,006	75,820	2,261	156	–	–	2,185	329	–	–	9
20. Dolphinton	248	2,841	—	—	–	–	–	67	—	–	–	10
21. Douglas	2,266	22,183	20,344	479	17	–	–	483	66	–	–	11
22. Dunsyre	191	8,337	—	—	4	–	–	55	3	–	–	12
23. Glasgow	176,824	1,268,464	998,937	42,380	–	–	–	32,323	7,531	296	–	13
24. Glassford	1,317	9,995	8,721	430	–	–	–	254	58	–	–	14
25. Govan Combination	286,281	1,404,453	1,123,904	37,699	971	–	–	32,675	6,596	5	–	15
26. Hamilton	35,132	255,869	203,737	5,500	–	–	–	4,993	548	44	–	16
27. Kilbride, East	3,861	41,589	34,728	580	–	–	–	714	118	–	–	17
28. Lanark	7,110	36,735	29,897	1,847	–	–	–	645	297	4	–	18
29. Lesmahagow	9,752	63,040	60,005	2,200	62	–	–	1,959	280	–	13	19
30. Libberton	486	7,013	6,976	87	7	–	–	116	—	–	–	20
31. Monkland, New	33,860	130,531	110,000	4,940	135	225	–	2,949	1,110	–	–	21
32. Monkland, Old	44,616	211,926	163,958	5,787	–	169	–	3,750	1,016	–	–	22
33. Pittenain	259	4,367	3,665	31	8	–	–	63	—	–	–	23
34. Rutherglen	16,178	76,252	64,570	2,307	132	–	–	1,581	405	–	–	24
35. Shotts	11,957	80,265	65,691	1,347	53	–	–	1,682	233	–	16	25
36. Stonehouse	3,400	13,463	11,356	615	23	–	–	331	114	–	–	26
37. Symington	432	5,453	4,251	124	–	–	–	71	17	–	–	27
38. Walston	301	2,840	2,748	92	–	–	–	69	2	–	4	28
39. Wandell and Lamington	305	7,176	6,505	27	7	–	–	81	6	–	–	29
40. Wiston and Roberton	497	7,659	7,374	61	–	–	–	138	6	–	3	30
TOTAL	1,091,644	6,203,384	4,952,332	189,002	2,258	1,202	–	154,305	30,982	551	69	31
21. LINLITHGOW:												
1. Abercorn	863	12,640	9,768	303	–	–	–	304	31	–	–	32
2. Bathgate	11,359	45,163	39,400	1,554	40	1	1	850	216	–	–	33
3. Bo'ness	6,399	29,686	23,913	916	28	159	18	1,100	103	3	12	34
4. Carriden	2,453	10,403	10,052	502	21	–	–	317	107	6	–	35
5. Dalmeny	2,112	47,440	35,188	290	*	–	–	436	84	–	34	36
6. Ecclesmachen	506	9,254	8,328	34	17	51	–	165	13	–	–	37
7. Kirkliston	3,777	34,032	29,079	645	15	–	18	720	102	–	–	38
8. Linlithgow	7,520	43,144	39,232	1,338	–	73	52	1,263	127	–	–	39
9. Livingstone	1,616	17,307	15,185	410	–	–	–	300	55	–	–	40
10. Queensferry	768	2,624	1,734	217	–	–	–	*	63	–	–	41
11. Torphichen	1,724	11,566	9,885	360	8	–	8	331	55	–	11	42
12. Uphall	8,653	59,587	52,379	980	–	219	–	1,097	83	–	–	43
13. Whitburn	5,782	23,272	19,849	858	70	41	11	561	163	–	–	44
TOTAL	53,532	346,118	293,992	8,407	199	544	108	7,434	1,202	9	57	45

* Included in Dalmeny.

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	TOTAL.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	TOTAL.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	138	530	138	–	5	–	–	350	–	493	—	–	–	—
2	16	–	2,336	1,174	–	43	–	–	1,000	13	2,230	—	–	–	—
3	–	7	325	153	–	9	14	–	137	5	318	155	–	–	155
4	–	–	171	46	–	8	–	–	108	2	164	—	–	–	—
5	–	–	858	481	–	18	–	–	484	9	992	—	–	–	—
6	–	–	513	196	–	6	–	–	297	3	502	—	–	–	—
7	–	33	278	139	–	4	–	–	140	2	285	—	–	–	—
8	22	18	2,513	1,689	–	73	–	–	882	13	2,657	—	–	–	—
9	67	11	5,009	3,165	–	127	347	–	2,300	44	5,983	1,040	–	80	960
10	–	26	93	21	–	4	–	–	67	–	92	—	–	–	—
11	–	23	1,068	672	–	15	–	–	540	10	1,237	—	–	–	—
12	–	90	152	66	–	4	–	–	50	1	121	—	–	–	—
13	805	158	83,493	50,624	756	–	–	–	32,323	322	84,025	2,439	147	–	2,586
14	8	–	750	503	–	5	–	–	250	6	764	—	–	–	—
15	2,213	646	80,805	44,994	2,809	696	–	–	33,130	623	82,252	38,470	921	3,620	35,771
16	55	1	11,141	5,717	–	66	–	–	4,890	74	10,747	360	–	180	180
17	1	7	1,420	734	49	20	–	–	719	14	1,536	—	–	–	—
18	13	8	2,814	1,842	205	9	230	–	550	16	2,852	4,856	–	528	4,328
19	25	113	4,652	2,806	57	47	73	–	1,900	19	4,902	—	–	–	—
20	–	–	210	63	–	5	–	–	110	3	181	—	–	–	—
21	139	350	9,848	6,773	410	92	467	–	2,859	62	10,663	2,500	–	300	2,200
22	116	1,859	12,697	8,542	381	75	961	–	3,750	75	13,784	4,747	–	436	4,311
23	–	–	102	25	–	7	–	–	65	3	100	—	–	–	—
24	89	23	4,537	2,781	477	133	–	–	1,550	25	4,966	—	–	–	—
25	12	6	3,349	1,496	31	45	–	–	1,740	39	3,351	500	–	50	450
26	11	–	1,094	716	27	16	–	–	331	8	1,098	—	–	–	—
27	18	–	230	150	–	5	–	–	60	1	216	—	–	–	—
28	–	–	167	71	2	4	–	–	69	1	147	10	–	10	—
29	–	–	121	40	–	5	–	–	80	2	127	—	–	–	—
30	–	–	208	100	–	3	–	–	138	4	245	—	–	–	—
31	5,493	4,669	388,531	213,843	30,081	2,181	4,078	–	152,910	2,212	405,305	227,950	71,068	63,514	235,504
32	6	–	644	282	–	8	–	6	304	4	604	—	–	–	—
33	34	113	2,809	2,019	45	59	92	23	880	20	3,138	—	–	–	—
34	2	86	2,427	1,097	–	29	256	24	1,100	14	2,520	1,220	–	81	1,139
35	6	–	959	528	–	16	–	6	300	8	858	—	–	–	—
36	10	3	857	533	–	8	–	11	436	6	994	—	–	–	—
37	–	–	270	98	–	10	–	5	155	4	272	—	–	–	—
38	10	4	1,514	775	–	15	–	18	710	10	1,528	—	–	–	—
39	75	129	3,057	1,638	–	34	123	19	1,190	53	3,057	990	–	90	900
40	71	–	836	463	–	14	–	9	300	5	791	—	–	–	—
41	–	–	280	214	–	–	–	–	•	–	214	—	–	–	—
42	18	–	791	399	–	9	–	6	380	14	808	—	–	–	—
43	16	–	2,395	1,087	–	55	3,000	33	1,080	10	5,265	—	3,000	52	2,948
44	3	3	1,710	870	–	37	90	11	561	15	1,584	—	–	–	—
45	251	338	18,549	10,003	45	294	3,561	171	7,396	163	21,633	2,210	3,000	• 223	4,987

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
22. NAIRN:		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
1. Ardclach	942	6,177	5,490	252	11	–	–	195	27	–	–	1
2. Auldearn	1,315	10,422	8,126	270	15	–	–	138	43	–	–	2
3. Cawdor	1,009	6,036	5,432	285	5	–	–	122	79	–	–	3
4. Nairn	5,250	23,939	19,200	1,271	18	–	–	635	230	4	–	4
TOTAL	8,516	46,574	38,248	2,078	49	–	–	1,090	379	4	–	5
23. ORKNEY:												
1. Birsay and Harray	2,259	3,748	3,728	304	10	–	–	80	121	–	–	6
2. Cross and Burness	1,585	3,720	3,655	276	3	–	–	205	41	–	–	7
3. Eday	705	1,685	—	—	3	–	–	83	67	–	–	8
4. Evie and Rendal	1,233	3,452	2,893	192	6	–	–	130	62	–	–	9
5. Firth	731	1,581	1,275	92	12	–	–	40	5	–	–	10
6. Holm	950	2,567	1,866	129	4	–	–	80	27	–	–	11
7. Hoy and Græmsay	537	811	—	—	2	–	–	24	10	–	–	12
8. Kirkwall	4,755	18,008	13,139	1,103	26	–	34	666	197	12	20	13
9. Lady	845	2,615	2,575	219	11	–	–	155	62	–	–	14
10. Orphir	1,001	2,746	2,441	221	–	–	–	28	64	–	–	15
11. Papa-Westray	337	796	796	60	–	–	–	16	–	–	–	16
12. Ronaldshay, South	3,059	4,870	4,870	716	20	–	–	122	135	–	–	17
13. Rousay and Egilshay	988	3,485	3,153	244	3	–	–	103	38	–	–	18
14. St. Andrews and Deerness	1,607	3,932	3,897	227	8	–	–	80	40	–	–	19
15. Sandwick	1,109	3,342	2,504	158	5	–	–	69	41	–	–	20
16. Shapinshay	903	2,047	2,010	207	5	–	–	—	42	–	–	21
17. Stennis	594	1,469	1,450	44	2	–	–	30	6	–	–	22
18. Stromness	2,333	6,266	4,700	498	8	–	–	83	96	–	–	23
19. Stronsay	1,309	3,668	3,638	463	–	–	–	192	94	–	–	24
20. Walls and Flotta	1,505	2,559	—	—	–	–	–	19	77	2	–	25
21. Westray	2,108	3,742	3,697	406	–	–	–	94	76	1	–	26
TOTAL	30,453	77,109	62,287	5,559	128	–	34	2,299	1,301	15	20	27
24. PEEBLES:												
1. Broughton	676	12,004	9,725	178	4	–	–	305	—	–	–	28
2. Drumelzier	187	3,685	3,195	33	–	–	–	101	1	–	–1	29
3. Eddlestone	571	11,741	9,441	229	–	–	–	200	74	–	–	30
4. Innerleithen	4,161	21,760	16,116	468	17	50	–	531	62	–	–	31
5. Kirkurd	265	3,251	—	—	4	–	–	126	—	–	–	32
6. Linton, West	1,005	13,760	11,920	199	–	–	–	199	36	–	–1	33
7. Lyne	104	1,780	—	—	–	–	–	86	—	–	–	34
8. Manor	249	5,004	4,462	27	–	–	–	83	1	–	–	35
9. Newlands	715	8,455	7,909	101	–	–	–	300	12	–	–	36
10. Peebles	5,261	32,010	27,042	744	–	165	–	1,142	141	–	–	37
11. Skirling	216	3,273	—	—	–	–	–	60	1	–	–	38
12. Stobo	433	7,306	6,294	66	13	–	–	118	2	–	–	39
13. Traquair	700	7,809	6,672	69	14	–	–	167	14	–	15	40
14. Tweedsmuir	207	5,846	—	—	4	–	–	145	27	–	–	41
TOTAL	14,750	137,683	102,776	2,114	56	215	–	3,563	371	–	17	42

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	Total.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	7	-	492	311	-	8	-	-	195	4	518	—	31	-	31
2	21	5	493	640	-	11	-	-	132	7	790	—	-	-	—
3	29	-	520	357	3	7	-	-	122	3	492	—	-	-	—
4	59	6	2,223	1,558	-	18	-	-	635	6	2,217	—	-	-	—
5	117	11	3,728	2,866	8	44	-	-	1,084	20	4,017	—	31	-	31
6	27	6	548	449	3	8	-	-	80	4	544	168	-	13	155
7	-	-	525	334	70	2	-	-	170	2	578	237	-	18	219
8	-	183	336	229	15	3	-	-	74	4	325	—	100	88	12
9	-	-	390	270	-	5	-	-	127	5	407	—	-	-	—
10	-	-	149	93	-	3	-	-	37	5	138	—	-	-	—
11	5	3	248	156	1	4	-	-	80	4	245	126	-	9	117
12	-	25	61	47	-	2	-	-	24	-	73	—	-	-	—
13	-	8	2,066	1,434	14	26	-	34	666	33	2,207	741	577	63	1,255
14	-	1	448	243	23	10	-	-	128	-	404	95	-	7	88
15	-	4	317	303	-	5	-	-	28	-	336	158	2	3	157
16	-	-	76	55	-	2	-	-	16	-	73	—	-	-	—
17	-	3	996	815	-	9	-	-	100	-	924	224	-	17	207
18	-	-	388	230	31	4	-	-	100	6	421	153	-	12	141
19	-	-	355	235	-	8	-	-	80	4	327	—	-	-	—
20	8	-	261	194	-	5	-	-	69	2	260	—	-	-	—
21	-	-	254	241	18	5	-	-	—	-	264	98	-	7	91
22	-	-	82	90	-	2	-	-	30	5	127	—	-	-	—
23	-	3	688	503	1	9	-	-	78	4	600	—	-	-	—
24	-	2	751	479	-	6	-	-	175	-	660	317	71	20	368
25	-	113	11	256	-	4	-	-	19	-	279	—	-	-	—
26	-	2	579	485	33	5	2	-	94	-	619	192	-	13	179
27	40	353	9,749	7,186	209	127	2	34	2,175	78	9,811	2,509	750	270	2,989
28	-	-	487	119	-	5	-	-	300	5	429	—	-	-	—
29	-	-	136	38	-	5	-	-	101	2	146	—	-	-	—
30	-	-	503	279	-	6	-	-	224	2	511	—	-	-	—
31	39	99	1,266	571	5	29	178	-	531	-	1,314	630	-	90	540
32	-	40	170	35	-	4	-	-	126	-	165	—	-	-	—
33	2	5	442	350	-	13	-	-	210	5	578	—	-	-	—
34	-	35	121	29	-	-	-	-	86	-	115	—	-	-	—
35	-	-	111	26	-	4	-	-	83	2	115	—	-	-	—
36	-	1	414	126	3	8	-	-	300	7	444	—	-	-	—
37	2	100	2,294	882	-	29	182	-	1,150	20	2,263	250	-	50	200
38	-	44	105	29	-	5	-	-	60	1	95	—	-	-	—
39	2	3	204	60	-	10	-	-	118	2	199	—	-	-	—
40	4	1	284	72	-	9	-	-	167	5	253	—	-	-	—
41	6	89	271	105	1	4	-	-	145	4	259	—	-	-	—
42	55	417	6,808	2,730	9	131	360	-	3,601	55	6,886	889	-	140	749

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
25. PERTH:		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
1. Aberdalgie	280	4,155	4,118	51	–	–	–	120	–	–	–	1
2. Aberfoyle	1,023	19,654	15,835	131	–	–	–	232	17	–	–	2
3. Abernethy	1,550	14,280	11,958	349	–	–	–	200	55	–	–	3
4. Abernyte	263	2,486	—	—	3	–	–	81	12	–	–	4
5. Alyth	3,453	26,284	22,118	1,091	24	97	–	564	163	–	–	5
6. Arngask	564	6,698	5,717	92	5	–	–	93	27	–	33	6
7. Auchterarder	3,494	19,127	16,868	825	–	–	–	695	121	–	18	7
8. Auchtergaven	2,081	13,568	11,726	690	16	–	–	343	136	–	–	8
9. Balquhidder	612	10,788	9,039	188	9	–	–	56	34	–	–	9
10. Bendochy	529	9,336	8,716	53	5	–	–	144	12	–	–	10
11. Blackford	1,557	19,342	16,340	431	12	–	–	292	97	–	–	11
12. Blair-Athol	1,808	29,826	27,237	661	14	–	–	348	185	–	–	12
13. Blairgowrie	4,739	27,909	26,560	1,311	24	195	–	767	232	–	–	13
14. Callander	2,279	25,651	22,849	512	–	147	–	393	46	–	–	14
15. Caputh	1,179	12,819	9,532	261	10	–	–	334	91	–	–	15
16. Cargill	1,318	13,282	12,001	299	11	–	–	250	76	–	–	16
17. Clunie	574	6,837	6,797	126	13	–	–	127	24	–	–	17
18. Collace	419	3,523	3,319	68	13	–	–	95	2	–	–	18
19. Comrie	1,591	17,065	15,973	463	18	–	–	262	133	–	–	19
20. Coupar-Angus	2,760	16,668	14,201	643	8	–	–	313	116	–	–	20
21. Crieff	5,303	36,810	31,422	1,146	27	–	–	524	187	–	–	21
22. Dron	298	4,530	3,827	154	–	–	–	45	12	–	–	22
23. Dull	2,462	18,883	16,696	463	69	–	–	509	78	–	–	23
24. Dunbarney	829	8,728	7,534	203	4	–	–	204	53	–	–	24
25. Dunblane	3,633	30,695	24,556	614	49	–	–	659	75	1	–	25
26. Dunkeld and Dowally	1,074	6,131	5,711	371	12	–	–	211	64	–	–	26
27. Dunkeld, Little	2,108	22,610	20,517	470	11	–	–	492	52	–	–	27
28. Dunning	1,345	14,474	12,541	256	25	–	–	153	99	–	–	28
29. Errol	2,153	20,268	19,465	442	8	–	–	320	149	–	10	29
30. Forgandenny	575	8,603	7,406	199	7	–	–	200	16	–	–	30
31. Forteviot	538	8,315	8,244	70	7	–	–	125	14	–	–	31
32. Fortingall	1,610	24,000	22,000	738	92	–	–	523	208	–	–	32
33. Fowlis-Wester	968	13,375	12,705	263	53	–	–	262	68	–	–	33
34. Gask	561	4,844	4,662	77	–	–	–	97	24	–	–	34
35. Glendevon	141	5,492	—	—	–	–	–	85	—	–	–	35
36. Inchture	624	8,611	8,193	159	9	–	–	200	3	–	–	36
37. Kenmore	1,401	10,987	9,820	509	40	–	–	376	128	–	30	37
38. Killin	2,402	16,868	14,116	351	29	–	–	500	95	–	–	38
39. Kilmadock	2,760	25,094	22,500	650	–	98	–	555	155	–	–	39
40. Kilspindie	630	5,469	5,394	72	5	–	–	125	22	–	–	40
41. Kincardine	1,277	14,139	13,366	213	–	–	–	442	61	–	11	41
42. Kinclaven	613	8,951	7,988	199	–	–	–	166	25	–	–	42
43. Kinfauns	562	10,201	9,695	182	19	–	–	142	52	–	–	43
44. Kinloch	192	3,315	—	—	3	–	–	68	—	–	–	44
45. Kinnaird	228	2,686	2,626	88	3	–	–	105	6	–	–	45
46. Kinnoul	3,730	19,376	17,399	572	11	–	–	521	96	–	–	46
47. Kirkmichael	935	18,867	—	—	–	–	–	303	72	–	–	47
48. Lecropt	273	3,678	—	—	–	–	–	—	16	–	–	48
49. Lethendy	151	2,339	2,305	—	–	–	–	48	5	–	–	49

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.		EXPENDITURE.								LOANS.			
	Contributions by or Sums received from, Relatives of Paupers.	All other Sources.	Total.	Under Poor Law Acts. Relief and Management of Poor, including Cost of Collection of Poor Rate.	Under Poor Law Acts. Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	171	40	–	5	–	–	120	3	168	—	–	–	—
2	–	–	380	248	–	4	–	–	232	5	489	—	–	–	—
3	–	43	646	421	–	6	–	–	200	7	634	—	–	–	—
4	–	71	167	53	–	3	–	–	81	–	137	—	–	–	—
5	70	63	2,072	1,303	30	21	156	–	570	5	2,085	395	–	35	360
6	1	–	251	156	–	5	–	–	93	4	258	—	15	–	15
7	49	–	1,703	928	–	17	–	–	695	–	1,640	—	–	–	—
8	7	4	1,196	697	–	16	–	–	350	–	1,063	—	–	–	—
9	–	–	287	237	–	9	–	–	56	–	302	—	–	–	—
10	–	14	228	71	–	4	–	–	140	3	218	—	–	–	—
11	–	–	832	528	–	12	–	–	292	–	832	—	–	–	—
12	32	18	1,258	803	17	14	–	–	348	10	1,192	28	–	14	14
13	10	167	2,706	1,555	–	23	323	–	735	–	2,636	296	–	296	—
14	52	19	1,169	530	–	12	154	–	393	13	1,102	—	–	–	—
15	26	–	722	341	1	13	–	–	331	7	693	17	–	9	8
16	49	–	685	416	–	11	–	–	250	5	682	—	–	–	—
17	–	–	290	164	–	6	–	–	150	3	323	—	–	–	—
18	25	–	203	109	–	7	–	–	95	–	211	—	–	–	—
19	26	–	902	536	–	14	–	–	262	9	821	—	–	–	—
20	75	11	1,166	970	89	8	–	–	313	11	1,391	—	3	–	3
21	2	–	1,886	1,113	–	27	–	–	524	10	1,674	83	–	83	—
22	4	–	215	144	–	–	–	–	45	3	192	—	–	–	—
23	5	–	1,124	560	8	26	–	–	495	12	1,101	40	–	25	15
24	3	25	492	242	–	5	–	–	204	6	457	—	–	–	—
25	15	5	1,418	653	–	32	–	–	675	19	1,379	—	–	–	—
26	27	7	692	461	–	21	–	–	211	–	693	17	–	9	8
27	1	–	1,026	476	3	11	–	–	492	12	994	36	–	18	18
28	21	–	554	429	–	6	–	–	153	4	592	—	–	–	—
29	27	–	956	628	–	8	–	–	320	8	964	—	–	–	—
30	–	–	422	162	–	5	–	–	200	8	375	—	–	–	—
31	–	4	220	86	–	6	–	–	134	4	230	—	–	–	—
32	31	–	1,592	944	3	16	–	–	523	13	1,499	36	–	18	18
33	–	–	646	364	–	8	–	–	262	6	640	—	–	–	—
34	5	–	203	128	–	5	–	–	97	2	232	—	–	–	—
35	–	11	96	17	–	3	–	–	85	–	105	—	–	–	—
36	–	–	371	142	–	9	–	–	200	10	361	—	–	–	—
37	–	–	1,083	644	5	18	–	–	355	10	1,032	33	–	16	17
38	61	11	1,047	551	15	19	–	–	500	10	1,095	25	–	12	13
39	9	4	1,471	786	–	16	158	–	500	10	1,470	538	–	68	470
40	–	3	227	114	–	5	–	–	125	3	247	—	–	–	—
41	–	4	731	255	–	11	–	–	242	6	514	—	–	–	—
42	–	–	390	212	–	–	–	–	166	5	383	—	–	–	—
43	–	–	395	216	–	19	–	–	142	4	381	—	–	–	—
44	–	41	112	51	–	3	–	–	68	–	122	—	–	–	—
45	–	–	202	64	–	3	–	–	105	2	174	—	–	–	—
46	11	17	1,228	713	–	8	–	–	521	–	1,242	—	–	–	—
47	–	274	649	314	5	16	–	–	303	–	638	—	–	–	—
48	–	75	91	84	–	–	–	–	—	–	84	—	–	–	—
49	–	–	53	16	–	2	–	–	48	–	66	—	–	–	—

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
25. PERTH—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
50. Logierait	1,773	19,038	17,431	577	–	–	–	217	129	–	–	1
51. Longforgan	1,779	16,209	15,761	363	16	–	–	562	118	–	–	2
52. Madderty	483	5,626	5,344	91	8	–	–	79	35	–	–	3
53. Meigle	660	11,042	9,725	166	10	–	–	242	24	–	–	4
54. Methven	1,747	12,733	10,946	333	–	–	–	137	75	–	–	5
55. Moneydie	251	3,776	3,399	42	–	–	–	84	13	–	–	6
56. Monivaird	593	9,968	9,436	173	19	–	–	242	29	–	–	7
57. Monzie	501	5,517	4,965	83	–	–	–	93	19	–	–	8
58. Moulin	2,381	25,692	24,057	797	25	–	–	538	177	–	–	9
59. Muckhart	542	5,727	5,239	137	–	22	–	144	14	–	10	10
60. Muthill	2,123	21,742	19,464	722	–	–	–	315	127	–	–	11
61. Perth	26,744	137,193	128,341	5,117	–	–	–	3,891	1,075	140	–	12
62. Port-of-Monteith	1,092	14,048	11,102	277	–	–	–	249	48	–	–	13
63. Rattray	2,667	11,303	10,633	452	11	–	–	304	94	–	–	14
64. Redgorton	1,369	10,199	8,726	321	10	–	–	215	89	–	–	15
65. Rhynd	270	4,769	4,694	78	5	–	–	138	26	–	–	16
66. St. Madoes	420	6,231	5,953	87	6	–	–	176	12	–	–	17
67. St. Martins	871	8,470	7,623	280	8	–	–	386	36	–	41	18
68. Scone	2,150	13,068	11,549	411	10	–	–	328	144	–	36	19
69. Tibbermuir	1,692	16,434	14,193	295	10	–	–	237	46	–	–	20
70. Trinity-Gask	386	5,601	5,138	138	–	–	–	97	59	–	–	21
71. Weem	437	4,875	4,384	189	18	–	–	74	17	–	–	22
TOTAL	122,185	1,046,898	909,695	27,865	824	559	–	22,417	5,820	141	189	23
26. RENFREW:												
1. Abbey	42,887	199,246	152,891	5,332	–	–	–	5,592	1,260	2	–	24
2. Cathcart	16,509	106,876	96,303	2,072	33	–	–	2,470	121	1	–	25
3. Eaglesham	1,207	15,345	14,578	413	15	–	–	120	102	–	–	26
4. Eastwood	16,042	75,359	60,397	2,735	2	225	–	2,154	383	–	–	27
5. Erskine	1,691	19,148	15,756	330	19	–	–	574	22	–	–	28
6. Greenock	66,247	398,496	304,946	13,924	–	–	–	10,652	1,849	96	–	29
7. Houston	1,946	14,020	11,600	604	27	–	–	460	100	–	–	30
8. Inchinnan	567	6,294	5,664	134	–	–	–	202	39	–	–	31
9. Innerkip and Gourock	6,541	54,475	42,760	1,040	60	190	–	1,151	118	–	1	32
10. Kilbarchan	7,111	38,725	31,072	1,043	–	–	–	1,031	157	–	–	33
11. Kilmalcolm	3,649	36,299	30,632	484	16	–	–	859	47	–	–	34
12. Lochwinnoch	3,477	28,879	23,034	803	52	–	–	507	139	–	113	35
13. Mearns	3,426	25,106	20,206	943	21	–	–	505	60	–	–	36
14. Neilston	11,374	53,392	41,616	3,600	73	88	–	1,139	468	–	–	37
15. Paisley	47,082	159,304	126,651	5,316	–	–	–	5,271	1,290	17	–	38
16. Port-Glasgow	11,973	45,119	37,282	2,853	–	–	–	1,289	337	–	–	39
17. Renfrew	9,338	45,244	34,347	1,518	–	–	–	1,341	119	–	–	40
TOTAL	245,067	1,321,327	1,049,735	43,144	318	503	–	35,317	6,606	116	114	41
27. ROSS AND CROMARTY:												
1. Alness	1,039	7,338	6,529	264	6	–	–	237	60	–	–	42
2. Applecross	1,786	4,595	4,520	819	18	–	–	160	248	–	–	43
3. Avoch	1,817	6,441	4,831	358	20	–	–	141	55	–	–	44
4. Barvas	6,494	2,906	2,566	754	22	–	–	49	190	–	–	45

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	TOTAL.	Relief and Management of Poor, including cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	TOTAL.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	1	12	936	629	24	14	–	–	217	5	889	42	–	21	21
2	–	3	1,062	457	–	10	–	–	540	10	1,017	—	–	–	—
3	–	–	213	128	–	6	–	–	79	–	213	—	–	–	—
4	4	–	446	168	–	10	–	–	242	–	420	—	–	–	—
5	6	6	587	409	4	7	–	–	137	6	563	—	–	–	—
6	21	7	167	77	–	10	–	–	84	3	174	—	–	–	—
7	16	13	492	222	–	8	–	–	242	12	484	20	4	–	24
8	7	10	212	115	–	–	–	–	93	7	215	—	–	–	—
9	–	5	1,542	739	50	17	–	–	538	10	1,354	30	–	15	15
10	–	2	329	155	–	6	19	–	144	3	327	240	–	–	240
11	3	–	1,167	851	–	12	–	–	314	8	1,185	—	–	–	—
12	119	275	10,617	6,205	217	–	–	–	3,891	52	10,365	—	600	–	600
13	–	–	574	278	–	6	–	–	255	–	539	—	–	–	—
14	23	11	895	687	–	10	–	–	300	2	999	108	58	–	166
15	5	11	651	403	–	10	–	–	215	–	628	—	–	–	—
16	3	–	250	99	–	5	–	–	140	–	244	—	–	–	—
17	–	–	281	84	–	6	–	–	176	3	269	—	–	–	—
18	35	36	822	373	–	8	–	–	386	–	767	—	–	–	—
19	–	–	929	611	–	7	–	–	328	–	946	—	–	–	—
20	26	–	614	345	–	10	–	–	237	6	598	—	–	–	—
21	–	–	294	214	–	3	–	–	97	3	317	9	20	–	29
22	–	–	298	258	1	5	–	–	80	4	348	11	–	6	5
23	913	1,281	60,009	34,182	472	688	810	–	22,136	386	58,674	2,004	700	645	2,059
24	109	306	12,601	6,157	805	66	343	–	5,598	20	12,989	5,800	–	600	5,200
25	45	–	4,742	2,181	–	37	–	–	2,450	93	4,761	—	–	–	—
26	3	40	693	591	–	10	–	–	120	2	723	—	–	–	—
27	83	206	5,788	3,261	–	101	3,980	–	2,154	79	9,575	—	3,449	–	3,449
28	–	–	945	356	–	17	–	–	550	28	951	—	–	–	—
29	404	617	27,542	12,095	2,574	–	–	–	10,652	145	25,466	45,139	1,590	4,008	42,721
30	45	6	1,242	736	–	30	–	–	450	10	1,226	—	–	–	—
31	–	–	375	147	–	12	–	–	195	11	365	—	–	–	—
32	34	–	2,589	1,195	–	52	240	–	1,147	58	2,692	629	–	80	549
33	9	33	2,173	1,262	19	35	–	–	1,150	29	2,495	—	–	–	—
34	12	9	1,427	884	–	16	–	–	850	43	1,493	—	–	–	—
35	12	1	1,627	972	–	16	–	–	500	13	1,501	—	–	–	—
36	–	7	1,536	997	–	20	–	–	500	14	1,531	—	–	–	—
37	89	45	5,502	3,998	–	61	136	–	1,400	38	5,633	300	–	75	225
38	249	1,826	13,969	8,427	127	–	–	–	5,271	–	13,825	933	–	267	666
39	38	17	4,534	3,735	–	–	–	–	1,290	35	5,060	—	–	–	—
40	21	–	2,999	1,856	–	65	–	–	1,307	18	3,246	—	955	941	14
41	1,153	3,113	90,384	48,550	3,525	538	4,699	–	35,584	636	93,532	52,801	5,994	5,971	52,824
42	–	1	568	394	–	8	–	–	240	5	647	—	–	–	—
43	–	–	1,235	908	9	30	–	–	150	10	1,107	85	–	85	—
44	2	6	582	357	–	20	–	–	141	3	521	—	–	–	—
45	–	34	1,049	1,033	–	24	–	–	60	4	1,121	365	137	–	502

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
27. ROSS AND CROMARTY—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
5. Contin	1,436	23,213	19,926	422	8	–	–	315	70	–	–	1
6. Cromarty	2,007	6,963	5,992	953	32	–	30	132	134	–	–	2
7. Dingwall	2,576	14,873	12,248	772	24	96	–	436	90	7	–	3
8. Edderton	612	6,176	5,193	280	7	–	–	87	71	–	–	4
9. Fearn	1,900	8,729	7,787	400	11	39	–	224	80	3	–	5
10. Fodderty	1,897	16,286	13,965	997	–	–	–	252	138	–	–	6
11. Gairloch	4,181	11,296	11,161	1,068	45	–	–	96	259	–	–	7
12. Glenshiel	394	3,234	3,183	257	25	–	–	132	30	–	–	8
13. Killearnan	951	5,036	4,533	388	5	–	–	69	101	–	–	9
14. Kilmuir-Easter	1,024	6,354	5,540	323	11	–	–	250	50	–	–	10
15. Kiltearn	1,301	10,512	9,171	380	20	–	–	38	73	–	–	11
16. Kincardine	1,417	13,788	12,160	537	27	–	–	430	120	–	–	12
17. Kintail	588	5,311	5,254	368	10	–	–	172	77	–	–	13
18. Knockbain	1,667	8,676	6,941	575	15	–	–	189	107	–	–	14
19. Lochalsh	1,868	6,464	5,298	672	20	–	–	382	133	–	–	15
20. Lochbroom	3,910	14,802	13,321	1,495	53	–	–	373	259	–	–	16
21. Lochcarron	1,642	11,034	9,584	591	39	–	–	472	140	–	–	17
22. Lochs	4,676	3,511	3,183	959	20	–	–	78	192	–	–	18
23. Logie Easter	870	5,297	4,621	264	9	–	–	196	21	–	–	19
24. Nigg	930	5,717	5,146	361	7	–	–	192	40	2	–	20
25. Resolis	1,339	6,087	4,565	424	19	–	–	126	103	–	–	21
26. Rosemarkie	1,343	7,784	6,679	440	14	–	–	221	100	–	2	22
27. Rosskeen	3,480	15,854	12,363	1,229	23	–	–	494	174	–	–	23
28. Stornoway	11,799	19,112	16,946	2,164	136	3	–	412	329	43	–	24
29. Tain	2,818	13,224	10,924	748	15	110	–	490	134	3	5	25
30. Tarbat	1,703	6,624	5,875	578	9	–	–	146	134	2	–	26
31. Uig	4,621	5,766	5,480	887	42	–	1	153	145	–	–	27
32. Urquhart	2,328	10,400	9,110	1,072	36	71	–	430	256	–	–	28
33. Urray	2,283	14,549	12,965	632	23	–	–	319	105	–	–	29
TOTAL	78,727	308,012	267,551	22,431	771	319	31	7,883	4,218	60	7	30
28. ROXBURGH:												
1. Ancrum	1,241	12,315	10,556	240	15	–	–	327	32	–	–	31
2. Bedrule	246	3,510	3,434	72	–	–	–	122	24	–	–	32
3. Bowden	694	6,926	5,457	133	11	–	–	151	16	–	–	33
4. Castleton	2,023	26,402	22,655	283	47	–	–	662	36	–	–	34
5. Cavers	1,497	20,184	19,343	241	–	40	–	613	37	–	–	35
6. Crailing	600	7,733	6,696	101	10	–	–	220	—	–	–	36
7. Eckford	757	10,267	8,706	227	10	–	–	260	39	–	–	37
8. Ednam	581	7,012	6,136	95	8	–	–	128	23	–	–	38
9. Hawick	14,348	59,659	45,484	1,812	90	90	–	1,111	278	3	–	39
10. Hobkirk	631	8,806	8,716	72	3	–	–	164	4	–	–	40
11. Hownam	223	6,330	5,492	40	6	–	–	126	12	–	–	41
12. Jedburgh	4,814	33,831	27,952	1,318	30	97	55	854	134	5	–	42
13. Kelso	4,730	32,253	23,774	958	34	–	–	759	180	–	–	43
14. Kirkton	320	4,614	3,847	43	8	–	–	144	—	–	–	44
15. Lilliesleaf	849	6,979	5,837	122	6	–	–	122	41	–	–	45
16. Linton	468	6,122	5,343	102	9	–	–	200	12	–	–	46
17. Mackerston	401	5,015	4,295	56	–	–	–	90	12	–	–	47

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	Total.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, exluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	815	467	15	5	–	–	315	5	807	—	–	–	—
2	–	21	1,302	750	–	20	–	27	128	12	937	438	–	381	57
3	18	–	1,443	915	–	22	57	–	450	10	1,454	—	–	–	—
4	7	–	452	339	2	8	–	–	67	1	417	—	–	–	—
5	10	5	772	628	4	12	60	–	224	5	933	20	–	20	—
6	–	18	1,405	1,078	–	10	–	–	250	10	1,348	100	–	100	—
7	1	7	1,476	1,374	35	29	–	–	80	–	1,518	—	–	–	—
8	–	–	444	236	16	15	–	–	130	2	399	—	15	–	15
9	–	–	563	496	4	8	–	–	69	3	580	—	–	–	—
10	–	–	634	500	–	11	–	–	239	11	761	—	–	–	—
11	–	–	511	533	–	10	–	–	38	–	581	—	–	–	—
12	–	–	1,114	691	–	18	–	–	400	10	1,119	—	–	–	—
13	15	–	642	579	30	8	–	–	170	5	792	25	85	–	110
14	–	–	886	638	–	19	–	–	189	6	852	—	35	–	35
15	10	–	1,217	903	60	10	–	–	370	6	1,349	24	271	–	295
16	–	–	2,180	2,005	6	32	–	–	350	18	2,411	—	–	–	—
17	–	–	1,242	617	–	10	–	–	472	8	1,107	—	–	–	—
18	–	–	1,249	1,093	–	20	–	–	78	9	1,200	246	64	–	310
19	–	1	491	277	–	12	–	–	198	2	489	—	–	–	—
20	2	–	604	455	3	8	–	–	192	2	660	—	32	–	32
21	95	2	769	524	–	18	–	–	126	7	675	—	–	–	—
22	3	6	786	469	–	14	–	–	223	3	709	—	–	–	—
23	9	2	1,931	1,396	–	22	–	–	495	11	1,924	—	–	–	—
24	16	107	3,210	2,442	29	64	59	–	450	10	3,054	424	–	46	378
25	–	52	1,557	901	6	12	160	–	489	6	1,574	120	8	60	68
26	5	–	874	647	5	11	–	–	146	5	814	—	–	–	—
27	–	–	1,228	956	12	30	–	1	150	10	1,159	—	–	–	—
28	3	8	1,876	1,327	7	26	49	–	420	7	1,836	25	–	25	—
29	–	3	1,082	761	5	16	–	–	319	10	1,101	—	–	–	—
30	196	273	36,189	26,679	248	582	385	28	7,818	216	35,956	1,872	647	717	1,802
31	1	–	625	305	–	16	–	–	354	6	681	—	15	–	15
32	–	–	218	89	–	3	–	–	122	–	214	—	–	–	—
33	25	–	336	171	–	7	–	–	165	5	348	50	–	–	50
34	–	19	1,047	300	–	15	–	–	662	10	987	—	–	–	—
35	3	1	935	291	8	18	130	–	613	15	1,075	130	103	26	207
36	–	–	331	114	–	10	–	–	220	–	344	—	–	–	—
37	–	–	536	259	–	10	–	–	260	8	537	—	–	–	—
38	–	–	254	101	–	8	–	–	128	2	239	—	–	–	—
39	113	140	3,637	2,099	44	61	196	–	1,111	40	3,551	—	–	–	—
40	–	–	243	73	1	7	–	–	160	5	246	—	–	–	—
41	–	–	184	45	–	6	–	–	126	3	180	—	–	–	—
42	92	–	2,585	1,496	–	25	396	53	877	15	2,862	—	1,000	–	1,000
43	32	196	2,159	1,129	39	30	127	–	750	10	2,085	300	–	–	300
44	–	–	200	49	1	5	–	–	144	3	202	—	–	–	—
45	–	5	296	138	2	6	–	–	122	3	271	—	–	–	—
46	4	–	327	107	–	9	–	–	200	5	321	—	–	–	—
47	–	–	158	67	–	–	–	–	90	–	157	—	–	–	—

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law,

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
28. ROXBURGH—*continued.*		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
18. Maxton	473	6,836	5,985	100	12	–	–	100	4	–	–	1
19. Melrose	4,882	41,062	32,217	1,074	33	–	–	1,039	273	–	–	2
20. Minto	430	6,338	5,359	88	11	–	–	*251	9	–	–	3
21. Morebattle	846	10,950	9,367	145	11	–	–	280	37	–	–	4
22. Oxnam	684	9,765	8,789	109	–	–	–	146	4	–	–	5
23. Roberton	455	8,800	7,841	65	8	–	–	294	13	–	–	6
24. Roxburgh	954	13,173	10,924	227	15	–	–	308	16	–	–	7
25. St. Boswells	962	9,452	7,484	124	15	–	–	109	27	–	–	8
26. Smailholm	340	5,061	4,364	76	5	–	–	82	—	–	–	9
27. Southdean	672	9,554	8,482	106	15	–	–	148	29	–	–	10
28. Sprouston	1,006	11,613	9,292	164	10	–	–	248	73	–	–	11
29. Stitchel	314	3,731	3,265	22	5	–	–	83	–	–	–	12
30. Wilton	6,375	29,556	22,337	814	42	64	–	546	158	–	–	13
31. Yetholm	884	6,381	5,278	340	10	–	–	84	53	–	–	14
TOTAL	53,500	430,230	354,707	9,374	479	291	55	9,779	1,576	8	–	15
29. SELKIRK:												
1. Ashkirk	479	6,390	5,631	59	11	–	–	155	—	–	–	16
2. Ettrick	414	9,715	9,605	161	10	–	–	191	41	–	–	17
3. Galashiels	17,941	73,049	54,277	1,735	55	7	–	1,917	219	1	–	18
4. Kirkhope	500	6,899	6,014	112	25	–	–	181	43	–	–	19
5. Selkirk	7,298	36,804	31,283	634	33	66	–	892	97	2	–	20
6. Yarrow	638	12,567	12,397	136	14	–	–	318	20	–	–	21
TOTAL	27,270	145,424	119,207	2,837	148	73	–	3,654	420	3	–	22
30. STIRLING:												
1. Airth	1,325	11,538	9,652	163	26	–	–	393	82	–	–	23
2. Baldernock	553	7,047	5,755	109	6	–	–	209	4	–	–	24
3. Balfron	1,203	8,043	6,888	389	6	–	–	260	59	–	–	25
4. Bothkennar	4,134	26,177	20,266	529	–	–	–	671	47	–	–	26
5. Buchanan	658	8,545	7,612	64	8	–	–	159	24	–	–	27
6. Campsie	5,338	31,253	23,965*	1,369	–	99	–	873	239	–	35	28
7. Denny	6,373	28,340	22,670	996	–	–	–	630	113	–	–	29
8. Drymen	1,512	29,194	23,992	300	–	–	–	532	54	–	–	30
9. Dunipace	1,716	10,039	8,779	300	9	–	–	352	65	–	–	31
10. Falkirk	30,731	125,551	98,443	4,583	106	–	–	5,611	572	8	–	32
11. Fintry	357	4,600	4,500	133	9	–	–	169	10	–	–	33
12. Gargunnock	674	8,119	6,884	170	3	–	–	121	40	–	14	34
13. Killearn	1,182	17,971	—	—	–	–	–	965	23	–	–	35
14. Kilsyth	7,424	39,455	33,361	1,390	50	–	1,390	700	352	–	–	36
15. Kippen	1,486	12,572	10,735	305	–	–	–	383	111	–	–	37
16. Larbert	8,340	27,012	22,384	752	93	–	–	1,410	221	–	4	38
17. Logie	4,252	33,255	26,912	622	25	–	–	715	131	–	–	39
18. Muiravonside	3,671	22,480	18,411	363	20	–	–	580	41	–	–	40
19. Polmont	4,949	31,165	23,978	777	34	–	–	679	98	–	–	41
20. St. Ninians	9,571	65,678	54,497	1,759	–	–	–	1,569	385	7	–	42
21. Slamannan	6,731	24,530	22,395	545	–	–	–	638	65	–	–	43
22. Stirling	14,170	72,155	59,640	3,051	–	–	–	2,065	591	105	–	44
23. Strathblane	1,671	19,409	15,273	254	–	–	–	334	19	–	–	45
TOTAL	118,021	664,123	526,992	18,923	395	99	1,390	19,308	3,345	120	53	46

* Includes grant of 50*l.* made annually by heritors to school board in respect of retiring allowance to late teacher.

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued.*

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	Total.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	216	105	–	7	–	–	100	4	216	—	–	–	—
2	37	8	2,484	1,663	18	27	29	–	1,039	31	2,807	360	–	–	360
3	9	–	368	106	2	8	–	–	*251	6	373	—	–	–	—
4	–	–	473	173	–	11	–	–	280	5	469	—	–	–	—
5	–	–	259	83	–	–	–	–	146	3	232	—	–	–	—
6	–	–	380	64	1	8	–	–	294	3	370	—	–	–	—
7	–	–	566	167	–	10	–	–	300	7	484	—	–	–	—
8	8	1	284	185	–	10	–	–	109	5	309	—	–	–	—
9	–	–	163	78	–	5	–	–	82	1	166	—	–	–	—
10	–	–	296	98	5	10	–	–	146	3	262	—	–	–	—
11	2	1	498	241	–	11	–	–	250	5	507	—	–	–	—
12	–	–	110	22	–	5	–	–	83	4	114	—	–	–	—
13	46	3	1,673	995	10	42	149	–	546	26	1,768	50	–	30	—
14	2	1	490	415	–	10	–	–	84	2	511	—	–	–	—
15	394	375	22,331	11,228	131	400	1,027	53	9,814	235	22,888	890	1,118	76	1,932
16	–	–	225	42	1	11	–	–	155	3	212	—	–	–	—
17	–	–	403	178	–	9	–	–	191	6	384	—	–	–	—
18	36	10	3,980	2,255	11	60	7	–	1,853	50	4,236	—	–	–	—
19	2	–	363	140	1	9	–	–	186	5	341	—	–	–	—
20	46	8	1,778	703	26	37	122	–	892	9	1,789	210	–	15	195
21	–	–	488	143	4	14	–	–	318	9	488	—	–	–	—
22	84	18	7,237	3,461	43	140	129	–	3,595	82	7,450	210	–	15	195
23	3	–	667	335	–	13	–	–	395	8	751	—	–	–	—
24	8	–	336	139	–	6	–	–	212	11	368	—	–	–	—
25	–	–	714	402	–	6	–	–	260	7	675	—	–	–	—
26	–	28	1,275	528	–	15	–	–	664	18	1,225	—	–	–	—
27	22	–	277	72	–	5	–	–	159	–	236	—	–	–	—
28	14	3	2,631	1,454	–	21	188	–	850	30	2,543	1,580	–	63	1,517
29	20	35	1,794	1,212	–	29	206	–	660	21	2,128	—	–	–	—
30	–	3	889	249	–	9	–	–	543	13	814	—	–	–	—
31	9	–	735	381	–	9	–	–	350	10	750	—	–	–	—
32	139	732	11,751	4,783	174	41	419	–	5,667	140	11,224	1,800	–	–	1,800
33	2	18	341	163	–	9	–	–	169	5	346	—	–	–	—
34	–	–	348	214	–	3	–	–	121	4	342	—	–	–	—
35	–	110	398	150	–	–	–	–	265	–	415	—	35	–	35
36	111	30	4,023	1,741	71	40	32	1,507	725	–	4,116	983	–	65	918
37	25	2	826	433	–	5	–	–	400	–	838	—	–	–	—
38	35	14	2,520	970	–	33	–	–	1,417	46	2,466	—	–	–	—
39	–	42	1,535	624	–	20	34	–	700	19	1,397	360	–	–	360
40	4	31	1,039	474	–	20	–	–	580	5	1,079	—	–	–	—
41	3	3	1,594	865	–	22	3	–	679	34	1,603	—	–	–	—
42	58	8	3,776	2,149	–	46	–	–	1,572	45	3,812	—	–	–	—
43	1	–	1,249	587	–	30	144	–	638	22	1,421	—	–	–	—
44	61	32	5,905	3,600	89	–	–	–	2,072	52	5,813	—	–	–	—
45	–	–	607	323	–	11	–	–	350	5	689	—	–	–	—
46	515	1,091	45,239	21,848	334	393	1,026	1,507	19,418	495	45,051	4,723	35	128	4,630

ABSTRACT of Receipt and Expenditure of Parochial Boards in each Parish in *Scotland* under the Poor Law

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT. Assessments. Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants and other Grants in Aid.	Treasury Contributions in lieu of Rates	Mortifications.	
31. SUTHERLAND:		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
1. Assynt	2,551	5,576	5,534	679	22	–	–	370	156	–	2	1
2. Clyne	1,713	7,739	7,141	430	7	–	–	350	89	–	–	2
3. Creich	2,013	12,246	10,778	739	16	–	–	329	145	–	–	3
4. Dornoch	2,331	8,387	7,528	421	30	–	–	358	74	–	–	4
5. Duirness	960	4,734	4,674	587	–	–	–	311	123	–	–	5
6. Edrachillis	1,409	4,629	4,577	540	10	–	–	308	94	–	–	6
7. Farr	2,750	11,835	11,535	1,143	–	–	–	476	169	–	–	7
8. Golspie	1,451	8,925	7,888	375	7	–	7	196	73	–	–	8
9. Kildonan	1,828	16,171	14,046	637	10	–	3	325	131	1	–	9
10. Lairg	1,169	7,374	6,795	382	14	–	–	227	83	–	–	10
11. Loth	528	3,713	3,110	226	2	–	1	65	62	–	–	11
12. Rogart	1,268	6,586	6,783	476	11	–	–	101	85	–	–	12
13. Tongue	1,925	3,919	3,849	524	7	–	7	160	108	–	–	13
TOTAL	21,896	101,834	93,238	7,159	136	–	18	3,576	1,392	1	2	14
32. WIGTOWN:												
1. Glasserton	1,154	12,249	10,990	274	–	–	–	275	17	–	–	15
2. Inch	3,981	21,648	20,700	833	16	–	–	586	131	–	–	16
3. Kirkcolm	1,705	11,700	11,417	436	14	–	–	336	117	–	–	17
4. Kirkinner	1,455	15,165	14,756	500	15	–	–	377	31	–	–	18
5. Kirkmaiden	2,192	13,668	13,384	613	13	13	–	613	111	5	22	19
6. Kirkowen	1,263	9,529	8,295	481	–	–	–	234	100	–	–	20
7. Leswalt	2,320	11,781	11,781	415	–	–	–	315	80	–	–	21
8. Luce, New	588	8,724	7,430	310	12	–	–	170	87	–	–	22
9. Luce, Old	2,517	17,912	17,280	432	–	7	–	432	85	–	–	23
10. Mochrum	2,166	13,997	13,331	540	–	–	–	444	55	–	–	24
11. Penninghame	3,593	22,686	20,370	670	40	158	–	281	160	–	–	25
12. Portpatrick	1,219	6,294	6,186	419	13	26	–	210	94	1	–	26
13. Sorby	1,563	14,666	12,759	419	–	–	–	249	47	–	–	27
14. Stoneykirk	2,703	18,644	18,309	914	19	–	–	516	131	–	–	28
15. Stranraer	3,158	14,376	13,650	905	–	–	–	521	127	7	10	29
16. Whithorn	2,574	17,791	16,064	736	–	67	–	436	78	–	–	30
17. Wigtown	1,911	11,482	9,957	415	40	26	–	450	99	–	19	31
TOTAL	36,062	242,112	226,659	9,312	182	297	–	6,435	1,550	13	51	32
33. ZETLAND:												
1. Bressay	802	1,471	1,104	235	4	–	–	32	40	–	–	33
2. Delting	1,512	1,913	1,435	376	6	–	–	154	90	–	–	34
3. Dunrossness	3,752	3,894	2,894	622	13	–	–	181	200	–	–	35
4. Fetlar	363	780	585	161	2	–	–	54	31	–	–	36
5. Lerwick	5,757	16,029	12,021	1,370	29	111	–	369	210	40	–	37
6. Nesting	2,589	2,241	1,556	645	31	–	–	250	61	–	–	38
7. North Mavine	2,197	1,971	1,478	351	7	–	–	147	83	–	–	39
8. Sandsting	2,562	2,330	1,720	343	7	–	–	137	88	–	–	40
9. Tingwall	2,329	4,882	3,574	941	10	–	–	200	120	–	–	41
10. Unst	2,280	4,069	3,052	564	12	–	–	180	121	–	–	42
11. Walls	2,057	1,656	1,238	382	6	–	–	150	75	–	–	43
12. Yell	2,511	3,606	2,705	645	17	–	–	293	116	–	–	44
TOTAL	28,711	44,842	33,362	6,635	144	111	–	2,047	1,235	40	–	45

Education, Burial Grounds, Registration, and Valuation Acts, for the Year ended 14th May 1893—*continued*.

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	Total.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	1,229	798	28	21	–	–	370	6	1,223	62	–	15	47
2	–	1	877	517	3	7	–	–	350	5	882	56	–	22	34
3	16	–	1,245	1,030	3	14	–	–	400	9	1,456	90	–	23	67
4	22	3	908	688	–	11	–	–	340	–	1,039	—	–	–	—
5	–	15	1,036	538	–	16	–	–	307	4	865	56	–	14	42
6	–	–	952	500	5	22	–	–	301	5	833	56	–	14	42
7	–	140	1,928	1,457	18	10	–	2	476	10	1,973	78	–	20	58
8	–	3	661	413	22	10	–	2	180	3	630	75	–	19	56
9	22	–	1,129	744	27	10	–	3	320	5	1,109	90	–	23	67
10	–	–	706	345	16	9	–	2	250	2	624	45	–	12	33
11	–	1	357	211	12	2	–	1	65	2	293	33	–	8	25
12	–	–	673	473	14	10	–	–	190	3	690	41	–	10	31
13	–	–	806	700	10	7	–	1	160	8	886	43	–	11	32
14	60	163	12,507	8,414	158	149	–	11	3,709	62	12,503	725	–	191	534
15	–	–	566	291	–	11	–	–	250	5	557	—	–	–	—
16	–	22	1,588	878	26	16	–	–	563	23	1,506	—	–	–	—
17	–	1	904	481	5	14	–	–	336	5	841	—	–	–	—
18	–	–	923	534	–	12	–	–	360	11	917	—	–	–	—
19	–	–	1,390	746	13	16	17	–	620	11	1,423	—	–	–	—
20	6	–	811	445	4	11	–	–	220	7	687	—	–	–	—
21	–	–	810	531	15	12	–	–	315	10	883	—	–	–	—
22	1	–	580	288	7	13	–	–	169	4	481	89	–	89	—
23	–	–	956	638	16	16	25	–	565	8	1,268	—	–	–	—
24	–	–	1,039	592	11	24	4	–	450	10	1,091	—	–	–	—
25	38	–	1,347	852	8	20	173	–	300	12	1,365	—	–	–	—
26	15	–	778	497	11	12	129	–	180	5	834	200	40	90	150
27	–	7	722	464	3	12	–	–	260	9	748	—	–	–	—
28	12	–	1,592	981	18	20	–	–	500	5	1,524	—	–	–	—
29	18	–	1,588	960	40	–	–	–	521	18	1,539	—	–	–	—
30	–	–	1,317	759	6	20	25	–	430	10	1,250	203	–	23	180
31	1	6	1,056	611	6	21	48	–	360	27	1,073	360	–	36	324
32	91	36	17,967	10,548	189	250	421	–	6,399	180	17,987	852	40	238	654
33	–	1	312	258	3	4	–	–	35	1	301	125	–	5	120
34	22	–	648	515	3	6	–	–	154	6	684	196	–	7	189
35	–	5	1,021	867	–	14	–	–	181	–	1,062	384	273	14	643
36	–	–	248	203	2	2	–	–	39	1	247	86	–	3	83
37	12	23	2,064	1,416	103	27	120	–	270	10	1,976	1,793	–	160	1,633
38	5	–	992	665	20	31	–	–	248	8	972	238	–	9	229
39	3	–	591	423	3	7	–	–	147	3	583	209	–	7	202
40	–	10	585	552	4	8	–	–	133	3	700	225	100	9	326
41	2	8	1,251	1,030	9	10	–	–	200	6	1,255	809	19	18	810
42	–	1	878	609	9	8	–	–	180	5	811	391	–	15	376
43	–	1	614	478	13	6	–	–	150	6	653	382	305	252	445
44	1	7	1,079	892	33	28	–	–	185	7	1,145	358	447	13	792
45	45	56	10,313	7,938	202	151	120	–	1,922	56	10,389	5,216	1,144	512	5,848

SUMMARY of Receipt and Expenditure of Parochial Boards under for Year ended

COUNTIES.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value under Poor Law Act.	RECEIPT.								
				Assessments.					Grants and other			
				Under Poor Law Acts.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Grants in Aid.	Treasury Contributions in lieu of Rates.	Mortifications.	
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
1. Aberdeen	284,036	1,515,376	1,282,257	51,000	1,005	722	–	43,814	9,139	245	486	1
2. Argyll	74,998	506,693	418,972	23,372	546	464	–	14,944	5,436	26	45	2
3. Ayr	226,386	1,356,344	1,105,231	40,009	943	1,492	–	27,045	6,445	28	412	3
4. Banff	61,684	250,934	211,952	13,917	301	125	–	7,896	2,370	25	65	4
5. Berwick	32,290	316,528	276,509	6,991	355	192	–	6,753	1,261	3	23	5
6. Bute	18,404	124,906	115,745	3,227	50	2	–	2,359	875	6	91	6
7. Caithness	37,177	156,759	125,053	13,060	214	249	159	5,366	1,901	86	9	7
8. Clackmannan	33,140	152,345	120,695	3,181	77	252	–	3,526	608	3	–	8
9. Dumbarton	98,014	528,400	432,915	12,822	533	445	–	15,690	2,079	5	308	9
10. Dumfries	74,245	609,947	519,546	16,037	516	345	–	13,486	2,603	15	78	10
11. Edinburgh	433,994	3,266,961	2,820,072	75,406	660	736	602	83,364	13,675	1,023	409	11
12. Elgin	43,471	237,964	200,719	11,714	304	348	43	7,074	2,143	12	6	12
13. Fife	190,365	1,110,393	865,143	24,950	1,046	921	18	25,845	5,907	37	473	13
14. Forfar	277,735	1,522,618	1,174,340	47,829	635	75	–	44,414	10,698	268	393	14
15. Haddington	37,377	301,840	254,757	8,502	409	60	–	7,175	1,760	27	124	15
16. Inverness	89,847	425,025	371,926	27,214	571	–	7	12,108	5,108	242	29	16
17. Kincardine	35,492	252,014	210,728	5,466	227	–	–	6,869	1,113	56	74	17
18. Kinross	6,673	68,116	59,630	1,155	44	30	–	961	315	–	100	18
19. Kirkcudbright	39,985	361,645	329,946	10,004	343	46	–	7,469	1,474	12	20	19
20. Lanark	1,091,644	6,203,384	4,952,332	189,002	2,258	1,202	–	154,305	30,982	551	69	20
21. Linlithgow	53,532	346,118	293,992	8,407	199	544	108	7,434	1,202	9	57	21
22. Nairn	8,516	46,574	38,248	2,078	49	–	–	1,090	379	4	–	22
23. Orkney	30,453	77,109	62,287	5,559	128	–	34	2,299	1,301	15	20	23
24. Peebles	14,750	137,683	102,776	2,114	56	215	–	3,563	371	–	17	24
25. Perth	122,185	1,046,898	909,695	27,865	824	559	–	22,417	5,820	141	189	25
26. Renfrew	245,067	1,321,327	1,049,735	43,144	318	503	–	35,317	6,606	116	114	26
27. Ross and Cromarty	78,727	308,012	267,551	22,431	771	319	31	7,883	4,218	60	7	27
28. Roxburgh	53,500	430,230	354,707	9,374	479	291	55	9,779	1,576	8	–	28
29. Selkirk	27,270	145,424	119,207	2,837	148	73	–	3,654	420	3	–	29
30. Stirling	118,021	664,128	526,992	18,923	395	99	1,390	19,308	3,345	120	53	30
31. Sutherland	21,896	101,834	93,238	7,159	136	–	18	3,576	1,392	1	2	31
32. Wigtown	36,062	242,112	226,659	9,312	182	297	–	6,435	1,550	13	51	32
33. Zetland	28,711	44,842	33,362	6,635	144	111	–	2,047	1,235	40	–	33
TOTAL	4,025,647	24,180,483	19,926,917	750,696	14,866	10,717	2,465	615,265	135,307	3,200	3,724	34

Poor Law, Education, Burial Grounds, Registration, and Valuation Acts, 14th May 1893.

	Sources.			EXPENDITURE.								LOANS.			
				Under Poor Law Acts.											
	Contributions by, or Sums received from, Relatives of Paupers.	All other Sources.	Total.	Relief and Management of Poor, including Cost of Collection of Poor Rate.	Buildings.	Under Registration of Births, &c. Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Paid over to School Board, under Sect. 44 of Education Act.	Cost of Collection of Rates other than Poor Rate.	Total.	Outstanding at beginning of the Financial Year.	Obtained during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	1,139	1,918	109,468	63,430	1,261	1,018	1,417	5	43,288	738	111,157	10,514	923	658	10,779
2	350	957	46,040	27,969	577	455	1,320	–	15,006	398	45,725	3,900	1,207	873	4,234
3	1,204	1,345	78,923	46,729	601	868	3,425	–	26,454	625	78,702	6,077	1,390	1,198	6,269
4	241	340	25,280	15,959	84	273	225	–	7,747	133	24,421	–	595	415	180
5	247	142	15,967	7,994	62	318	628	–	6,659	135	15,796	1,127	400	165	1,362
6	157	34	6,801	4,431	–	47	79	–	2,411	81	7,049	600	5	–	605
7	76	606	21,726	13,709	90	252	453	196	5,426	66	20,192	1,714	23	188	1,549
8	135	331	8,113	4,652	–	155	471	–	3,457	100	8,835	1,389	27	186	1,230
9	733	541	33,161	15,854	386	542	1,006	–	15,576	333	33,697	3,549	309	539	3,319
10	113	539	33,732	18,831	96	468	1,302	–	13,411	296	34,404	2,115	690	284	2,521
11	2,169	1,574	179,618	85,838	3,386	592	1,157	521	83,321	1,446	176,261	12,571	81	3,267	9,385
12	274	365	22,283	14,053	88	274	772	15	7,179	132	22,513	3,912	1,157	541	4,528
13	1,272	1,163	61,632	33,750	336	860	4,292	12	25,653	627	65,530	2,794	3,155	574	5,375
14	1,151	2,779	108,243	60,673	9,226	688	589	–	44,825	497	115,998	39,795	17,823	14,000	43,618
15	208	112	18,377	10,440	199	302	193	–	7,116	180	18,430	184	–	127	57
16	207	916	46,402	31,666	431	571	9	7	12,109	190	44,983	6,405	304	805	5,904
17	217	218	14,240	7,370	36	217	–	–	6,802	118	14,543	–	–	–	–
18	86	92	2,783	1,625	24	41	73	–	961	44	2,768	365	–	81	284
19	49	130	19,547	11,441	65	320	658	–	7,508	156	20,148	305	847	173	979
20	5,493	4,669	388,531	213,843	30,081	2,181	4,078	–	152,910	2,212	405,305	227,950	71,068	63,514	235,504
21	251	338	18,549	10,003	45	294	3,561	171	7,396	163	21,633	2,210	3,000	223	4,987
22	117	11	3,728	2,866	3	44	–	–	1,084	20	4,017	–	31	–	31
23	40	353	9,749	7,186	209	127	2	34	2,175	78	9,811	2,509	750	270	2,989
24	55	417	6,808	2,730	9	131	360	–	3,601	55	6,886	880	–	140	740
25	913	1,281	60,009	34,182	472	638	810	–	22,136	386	58,674	2,004	700	645	2,059
26	1,153	3,113	90,384	48,550	3,525	538	4,699	–	35,584	636	93,532	52,801	5,994	5,971	52,824
27	196	273	36,189	26,679	248	582	385	28	7,818	216	35,956	1,872	647	717	1,802
28	394	375	22,331	11,228	131	400	1,027	53	9,814	235	22,888	890	1,118	76	1,932
29	84	18	7,237	3,461	43	140	129	–	3,595	82	7,450	210	–	15	195
30	515	1,091	45,239	21,848	334	393	1,026	1,507	19,448	495	45,051	4,723	35	128	4,630
31	60	163	12,507	8,414	158	149	–	11	3,709	63	12,503	725	–	191	534
32	91	36	17,967	10,548	189	250	421	–	6,399	180	17,987	852	40	233	654
33	45	56	10,313	7,938	202	151	120	–	1,922	56	10,389	5,216	1,144	512	5,848
34	19,340	26,296	1,581,876	885,890	52,597	14,329	34,687	2,560	612,030	11,171	1,613,234	400,158	113,463	96,714	416,907

SUMMARY of AMOUNTS Received and Expended by PAROCHIAL BOARDS in *Scotland*, under for the Years ended 14th May 1892

RECEIPT.

	Year ended 14th May 1892.		Year ended 14th May 1893.	
	£.	£.	£.	£.
Assessments under:				
Poor Law Acts	753,744		750,696	
Education Acts	586,860		615,265	
Registration of Births, &c. Acts	14,119		14,866	
Burial Grounds Act	11,423		10,717	
Valuation of Lands Act	1,002		2,465	
		1,367,148		1,394,009
Grants in Aid		110,320		135,307
Treasury Contribution in lieu of Rates		2,628		3,200
Other Sources:				
Mortifications	3,661		3,724	
Contributions by Relatives of Paupers	19,634		19,340	
All other Sources	31,725		26,296	
		55,020		49,360
TOTAL £.		1,535,116		1,581,876
From Loans on Security of Rates		68,458		113,463
TOTAL £.		1,603,574		1,695,339
Gross Rental of Assessed Parishes		23,719,998		23,918,897
Gross Rental of Unassessed Parishes		259,568		261,586
Gross Rental of Scotland from Returns made to Board of Supervision by Inspectors of Poor.		23,979,566		24,180,483
Annual Rateable Value of Assessed Parishes	Not ascertained.			19,926,917

the Poor Law, Education, Burial Grounds, Registration, and Valuation Acts, and 14th May 1893.

EXPENDITURE.

	Year ended 14th May 1892.		Year ended 14th May 1893.	
Under Poor Law Acts:	£.	£.	£.	£.
Relief and Management of Poor - -	860,640		863,956	
Cost of Collection of Poor Rate - -	21,192		21,934	
Cost of Collection of Rates other than Poor Rate.	11,705		11,171	
Buildings - - - - - -	41,532		52,597	
		935,069		949,658
Under Registration Acts - - - -	14,479		14,329	
Under Burial Grounds Act - - - -	23,056		34,687	
Under Valuation of Lands Act - - -	1,068		2,560	
Paid over to School Board from Assessment under Education Acts.	590,093		612,000	
		628,696		663,576
Total - - - £.	- -	1,563,765	- -	1,613,234
Repayment of Loans - - - - -	-	36,346	- -	96,714
Total - - - £.	-	1,600,111	- -	1,709,948
Loans on Security of Rates or Property outstanding at close of Financial Year.	- -	400,158	- -	416,907

No. 2.—ECCLESIASTICAL PURPOSES.

ABSTRACT

OF

SUMS RAISED AND EXPENDED

FOR

ECCLESIASTICAL PURPOSES

BY

HERITORS OF PARISHES.

YEAR ended 15th MAY 1893.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes during the Year ended 15th May 1893.

NOTE.—The Names of Parishes in which there has been neither Receipt nor Expenditure have not been printed in the Abstract.

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and examining Glebes, and other Expenses connected therewith.	Expenses on Churchyards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
1. ABERDEEN:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Aberdour	32	–	32	–	32	–	–	–	–	–	32
Aboyne	No Return.		–	–	–	–	–	–	–	–	–
Auchterless	–	–	–	–	1	–	–	–	–	4	5
Belhelvie	–	–	–	53	–	–	–	–	–	–	53
Birse	–	–	–	17	165	52	–	–	–	–	234
Cairney	–	–	–	–	3	–	–	–	–	–	3
Chapel-of-Garioch	–	–	–	70	50	–	–	–	–	–	120
Coull	No Return.		–	–	–	–	–	–	–	–	–
Crathie and Braemar	135	–	135	1	134	–	–	–	–	4	139
Crimond	No Return.		–	–	–	–	–	–	–	–	–
Cruden	–	–	–	–	–	–	–	–	–	6	6
Culsamond	17	–	17	5	–	–	–	–	–	2	7
Daviot	–	–	–	–	2	–	–	–	–	12	14
Deer, New	–	–	–	–	–	–	–	–	–	5	5
Drumblade	262	–	262	–	262	–	–	–	–	–	262
Drumoak	–	–	–	–	–	–	21	–	–	–	21
Dyce	–	420	420	–	209	–	–	–	–	10	219
Echt	–	–	–	–	6	–	–	–	–	–	6
Ellon	9	–	9	9	–	–	–	–	–	–	9
Fintray	–	–	–	–	–	–	–	–	–	1	1
Forgue	31	–	31	23	–	–	6	–	–	2	31
Fraserburgh	18	–	18	–	6	–	–	–	–	12	18
Fyvie	6	–	6	–	6	–	–	–	–	–	6
Gartly	1	–	1	–	1	–	–	–	–	–	1
Glass	19	–	19	–	9	–	–	–	10	–	19
Glenbucket	25	–	25	1	22	–	–	–	1	1	25
Glenmuick	–	–	–	95	–	–	–	–	–	–	95
Insch*	–	–	–	2	–	–	–	8	–	3	13
Inverurie	397	–	397	343	–	–	10	10	5	9	377
Keithhall and Kinkell*	–	–	–	–	–	–	–	12	–	–	12
Kemnay	1	–	1	–	–	–	–	–	–	1	1
Kildrummy	–	–	–	23	–	–	–	–	–	2	25
Kincardine O'Neil	11	1	12	6	–	–	2	–	2	2	12
King Edward	–	–	–	–	27	–	–	–	–	–	27
Kinnellar	6	–	6	–	6	–	–	–	–	–	6
Leslie*	–	–	–	–	19	–	–	26	–	–	45
Logie-Buchan	–	–	–	43	–	–	–	–	–	–	43
Lonmay	–	–	–	2	46	–	–	–	–	–	48
Lumphanan	3	–	3	–	–	–	–	–	–	–	–
Machar, New	357	–	357	1	346	–	–	5	–	15	367
Machar, Old	–	200	200	62	76	–	34	–	–	52	224
Meldrum	27	–	27	–	–	–	12	–	–	15	27
Midmar	–	–	–	–	5	–	–	–	–	–	5
Newhills	–	–	–	7	–	–	–	–	–	17	24
Oyne	–	–	–	–	162	–	–	–	–	–	162
Pitsligo	–	9	9	3	–	–	5	–	–	53	61

* See Table of Loans on page 64.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	Expenses on Church-yards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
1. ABERDEEN—*contd.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Premnay	–	–	–	33	20	–	–	–	–	3	56
Rathen	–	–	–	–	–	4	–	–	–	–	4
Rayne	10	–	10	6	–	–	–	–	–	4	10
Rhynie	90	–	90	–	90	–	–	–	–	–	90
Skene	–	–	–	2	2	–	–	–	–	–	4
Strathdon	–	–	–	–	20	–	–	–	–	11	31
Strichen	235	–	235	–	210	25	–	–	–	–	235
Tarland	–	–	–	–	1	–	–	–	–	–	1
Tough	–	–	–	–	8	–	–	–	–	5	13
TOTAL £.	1,692	630	2,322	807	1,946	81	90	61	18	251	3,254
2. ARGYLL:											
Ardchattan and Muckairn.	–	–	–	–	6	–	–	–	–	2	8
Gigha	3	–	3	–	–	–	3	–	–	–	3
Glassary	64	–	64	95	134	–	–	–	–	1	230
Glenorchy and Inishail	No Return.		–	–	–	–	–	–	–	–	–
Inveraray	16	–	16	8	6	–	2	–	–	–	16
Inverchaolain	21	–	21	–	–	–	3	–	2	–	5
Kilarrow	–	–	–	2	1	–	–	–	–	110	113
Kilcalmonell *	46	–	46	10	31	–	–	–	–	–	41
Kilchoman	–	–	–	–	1	–	–	–	–	8	9
Kilchrennan and Dalavich.	106	–	106	–	89	–	9	–	11	4	113
Kilfinan	–	–	–	–	15	–	–	–	–	–	15
Kilfinichen	No Return.		–	–	–	–	–	–	–	–	
Kilmartin	5	–	5	–	–	–	5	–	–	–	5
Kilmodan	15	–	15	–	9	–	–	–	2	3	14
Kilmore and Kilbride	–	–	–	–	2	–	–	–	–	2	4
Kilninver and Kilmelfort.*	549	–	549	29	14	–	–	60	–	1	104
Knapdale, North	No Return.		–	–	–	–	–	–	–	–	–
Knapdale, South	–	–	–	1	4	–	–	–	–	–	5
Lismore and Appin	–	–	–	–	–	–	–	–	–	1	1
Lochgoilhead	48	–	48	–	–	44	–	–	4	–	48
Morven	–	–	–	–	–	–	–	–	–	1	1
Strachur	–	–	–	–	15	–	–	–	–	–	15
Torosay	–	–	–	–	–	–	–	–	–	2	2
TOTAL £.	873	–	873	145	327	44	22	60	19	135	752
3. AYR:											
Ardrossan	126	3	129	8	30	–	–	–	4	–	42
Auchinleck	–	–	–	6	–	–	3	–	–	–	9
Ballantrae	–	–	–	2	7	–	–	–	–	–	9
Barr *	268	–	268	161	1	–	–	4	11	17	194
Colmonell	–	–	–	4	2	–	1	–	2	1	10
Coylton	–	–	–	3	15	–	–	–	–	3	21

* See Table of Loans on page 64.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	Expenses on Churchyards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
3. AYR—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Craigie	37	–	37	1	33	–	1	–	2	–	37
Cumnock, New	20	–	20	1	–	–	2	–	–	11	14
Dailly	51	–	51	35	4	–	–	–	3	2	44
Dalmellington	20	–	20	3	2	–	1	–	1	2	9
Dalry *	1,578	–	1,578	5	1,491	–	–	–	–	5	1,501
Dalrymple	–	–	–	1	1	–	–	–	2	–	4
Dreghorn	61	–	61	8	38	–	–	–	3	12	61
Dundonald	27	–	27	26	21	–	1	–	2	18	68
Dunlop	–	–	–	34	2	–	–	–	–	–	36
Fenwick	193	21	214	11	–	–	17	6	9	–	43
Galston	55	15	70	29	11	–	1	–	6	–	47
Girvan	315	–	315	–	190	–	–	–	3	–	193
Irvine	–	–	–	1	1	–	–	–	4	1	7
Kilbirnie	411	–	411	104	–	–	2	8	–	4	118
Kilbride, West	–	–	–	10	6	–	–	–	3	–	19
Kilmarnock	–	–	–	–	26	–	–	–	8	–	34
Kilmaurs	No Return.		–	–	–	–	–	–	–	–	–
Kilwinning	–	–	–	2	2	–	1	1	–	24	30
Kirkmichael	–	–	–	–	1	–	–	–	2	4	7
Kirkoswald	510	1	511	543	4	–	–	–	2	2	551
Loudoun	84	–	84	67	1	–	–	–	2	–	70
Mauchline	–	–	–	4	–	–	–	–	2	3	9
Maybole	No Return.		–	–	–	–	–	–	–	–	–
Monkton	–	–	–	–	–	–	–	–	1	4	5
Muirkirk	–	–	–	3	115	19	–	–	11	–	148
Ochiltree	–	–	–	2	2	–	–	–	–	5	9
Riccarton *	115	–	115	25	305	–	–	–	6	2	338
St. Quivox	–	–	–	65	2	–	1	–	–	–	68
Sorn	34	–	34	3	29	–	–	–	1	2	35
Stair	180	–	180	10	97	–	–	–	2	–	109
Stevenston	30	–	30	22	16	–	–	–	3	–	41
Stewarton	2	–	2	10	12	–	1	–	–	4	27
Symington	612	–	612	–	509	–	13	–	18	15	555
Tarbolton	6	–	6	–	26	–	–	–	3	4	33
TOTAL £.	4,735	40	4,775	1,209	3,002	19	45	19	116	145	4,555
4. BANFF:											
Aberlour	–	–	–	7	192	–	–	–	–	–	199
Alvah	No Return.		–	–	–	–	–	–	–	–	–
Banff	–	–	–	5	–	–	–	–	–	–	5
Boharm *	–	2	2	–	–	–	–	–	–	2	2
Botriphnie *	135	–	135	–	–	–	–	24	3	–	27
Boyndie	6	–	6	1	5	–	–	–	–	–	6
Cabrach	34	–	34	4	30	–	–	–	–	–	34
Cullen	25	–	25	3	22	–	–	–	–	–	25
Deskford	11	–	11	2	9	–	–	–	–	–	11
Fordyce and Portsoy	2	–	2	2	–	–	–	–	–	–	2
Forglen	6	–	6	2	4	–	–	–	–	–	6
Gamrie and Macduff	–	–	–	10	–	–	–	–	–	–	10
Inveravon	–	–	–	–	–	–	5	–	–	–	5

* See Table of Loans on page 64.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	Expenses on Churchyards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
4. BANFF—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Keith	185	16	201	38	–	–	–	4	2	32	76
Kirkmichael	1	–	1	–	1	–	–	–	–	–	1
Mortlach	9	–	9	6	–	–	–	–	3	–	9
Rathven	10	–	10	3	7	–	–	–	–	–	10
Rothiemay	118	–	118	6	97	–	–	–	3	12	118
TOTAL £.	542	18	560	89	367	–	5	28	11	46	546
5. BERWICK:											
Abbey St. Bathans	9	–	9	2	1	–	–	–	–	5	8
Ayton	26	–	26	7	2	–	11	–	5	1	26
Bunkle and Preston	20	–	20	–	–	–	–	–	1	15	16
Channelkirk	43	–	43	2	18	–	4	–	1	15	40
Chirnside	51	–	51	10	7	–	8	–	6	14	45
Cockburnspath	20	–	20	2	13	–	–	–	1	–	16
Coldingham	45	–	45	–	6	–	20	–	7	–	33
Coldstream	41	–	41	1	5	–	6	–	8	25	45
Cranshaws	18	–	18	–	15	–	–	–	3	–	18
Duns	59	2	61	4	2	–	16	–	8	13	43
Earlstoun *	179	–	179	2	2	–	3	32	3	19	61
Eccles	355	5	360	2	318	–	6	–	5	35	366
Edrom *	166	–	166	7	17	–	26	11	6	13	80
Eyemouth	27	5	32	10	8	6	2	–	5	–	31
Fogo	23	–	23	13	51	–	–	–	1	9	74
Foulden	35	–	35	1	13	–	2	–	2	15	33
Gordon	59	–	59	19	2	–	–	–	3	13	37
Greenlaw	92	8	100	39	7	–	31	–	5	1	83
Hume †	–	–	–	–	–	–	–	–	–	–	–
Hutton	50	–	50	1	5	–	15	–	5	33	59
Ladykirk	30	–	30	1	3	–	–	–	2	23	29
Langton	28	–	28	8	15	–	5	–	–	–	28
Lauder	17	–	17	–	–	–	–	–	1	11	12
Legerwood	320	–	320	–	320	–	–	–	2	–	322
Longformacus *	–	350	350	719	1	–	2	6	16	43	787
Mertoun	338	–	338	–	297	–	–	–	1	12	310
Mordington	35	7	42	2	–	–	–	–	1	46	49
Nenthorn	50	–	50	13	4	–	–	–	2	15	34
Polwarth	1	–	1	–	–	–	–	–	1	–	1
Swinton	194	–	194	1	168	–	2	–	4	23	198
Westruther	25	–	25	3	–	–	6	–	3	11	23
Whitsome	47	2	49	3	18	–	5	1	3	25	55
TOTAL £.	2,403	379	2,782	872	1,318	6	170	50	111	435	2,962
6. BUTE:											
Cumbraes	4	–	4	3	1	–	–	–	–	–	4
Kilbride (Arran)	7	–	7	–	5	–	2	–	–	–	7
Kilmory	12	–	12	–	10	–	2	–	–	–	12
Kingarth	4	–	4	1	3	–	–	–	–	–	4
North Bute	3	–	3	1	2	–	–	–	–	–	3
Rothesay	–	–	–	1	34	–	–	–	15	8	58
TOTAL £.	30	–	30	6	55	–	4	–	15	8	88

* See Table of Loans on page 64.

† See Parish of Stichel, in County of Roxburgh.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	Expenses on Churchyards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
7. CAITHNESS:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bower	10	–	10	4	6	–	–	–	–	–	10
Olrig	5	–	5	5	–	–	–	–	–	–	5
Reay	18	–	18	1	12	–	–	–	3	2	18
Thurso	11	–	11	2	–	–	–	–	5	4	11
Watten	162	–	162	56	1	–	92	–	4	10	163
Wick	–	–	–	–	21	–	6	–	–	–	27
TOTAL - £.	206	–	206	68	40	–	98	–	12	16	234
8. CLACKMANNAN:											
Alloa	50	–	50	15	11	–	–	11	8	11	56
Alva	–	–	–	–	48	–	–	–	–	–	48
Clackmannan	–	–	–	14	13	–	17	–	3	–	47
Dollar	–	–	–	11	7	–	–	–	–	–	18
TOTAL - £.	50	–	50	40	79	–	17	11	11	11	169
9. DUMBARTON:											
Arrochar	–	–	–	9	11	–	–	–	–	–	20
Bonhill	4	–	4	4	4	–	–	–	–	–	8
Cardross	95	–	95	78	–	–	–	–	3	3	84
Cumbernauld *	–	–	–	3	18	–	–	1	5	6	33
Dumbarton	–	–	–	–	5	16	–	–	–	17	38
Kilmaronock	63	–	63	–	30	–	–	–	5	10	45
Kilpatrick, New *	–	110	110	1	–	–	80	7	–	15	103
Kilpatrick, Old	56	–	56	24	–	–	–	–	2	–	26
Kirkintilloch	207	–	207	22	5	–	2	–	6	11	46
Luss	–	–	–	36	6	–	–	–	–	–	42
Roseneath	13	–	13	2	5	–	5	–	–	1	13
Row	–	–	–	9	22	–	–	–	–	–	31
TOTAL - £.	438	110	548	188	106	16	87	8	21	63	489
10. DUMFRIES:											
Annan	–	–	–	2	–	–	1	–	–	3	6
Caerlaverock	–	–	–	–	–	–	–	–	–	2	2
Closeburn	354	–	354	12	48	–	160	–	–	5	225
Cummertrees	69	–	69	–	4	–	13	–	3	2	22
Dalton	–	–	–	1	–	–	3	–	2	2	8
Dornock	–	–	–	2	11	4	6	–	5	2	30
Dryfesdale *	–	–	–	–	–	–	–	–	–	–	–
Dumfries *	120	211	331	7	2	–	106	8	–	20	143
Dunscore	–	–	–	–	–	–	1	–	–	1	2
Durrisdeer	–	–	–	58	1	35	–	–	–	–	94
Eskdalemuir	–	–	–	–	–	–	–	–	1	4	5

* See Table of Loans on page 64.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
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10. DUMFRIES—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Ewes	74	–	74	18	31	–	25	–	–	–	74
Graitny	40	–	40	2	2	–	5	–	4	2	15
Half-Morton	–	–	–	–	–	–	2	–	–	–	2
Hutton	–	–	–	–	6	–	–	–	3	2	11
Keir	–	–	–	–	10	–	–	–	–	–	10
Kirkconnell	–	–	–	–	19	–	–	–	2	–	21
Kirkmahoe	–	–	–	–	–	–	1	–	–	7	8
Kirkmichael	30	–	30	–	24	–	1	–	3	2	30
Kirkpatrick-Fleming *	176	175	351	589	–	–	–	1	5	–	595
Langholm	–	–	–	–	–	–	1	–	2	5	8
Lochmaben	75	–	75	22	51	–	–	–	9	–	82
Moffat	–	11	11	2	16	–	1	–	–	7	26
Morton	–	–	–	18	3	–	–	–	–	–	21
Mousewald	No Return.		–	–	–	–	–	–	–	–	–
Penpont	28	–	28	9	24	–	–	–	2	7	42
Ruthwell *	483	10	493	–	26	38	18	43	2	7	134
St. Mungo	44	–	44	–	–	–	39	–	2	–	41
Sanquhar	33	–	33	6	5	–	10	–	2	–	23
Tinwald	25	–	25	1	14	–	–	–	1	3	19
Tynron *	26	–	26	1	3	–	2	–	3	–	9
Wamphray	29	–	29	–	18	–	1	–	2	–	21
Westerkirk	–	–	–	–	–	9	–	–	–	2	11
TOTAL £.	1,606	407	2,013	750	318	86	396	52	53	85	1,740
11. EDINBURGH:											
Borthwick	15	–	15	5	5	–	–	–	1	4	15
Calder, Mid	129	–	129	5	18	–	50	–	8	25	106
Calder, West	–	–	–	3	4	–	–	–	4	–	11
Carrington	24	–	24	2	3	–	–	–	1	15	21
Cockpen	35	17	52	38	5	9	3	–	4	–	59
Colinton	40	48	88	12	18	–	28	–	6	15	79
Corstorphine	69	25	94	5	11	–	3	–	10	38	67
Cramond	181	–	181	158	–	–	3	–	5	–	166
Cranston	15	–	15	7	2	–	–	–	2	4	15
Crichton	20	–	20	2	8	–	–	–	1	–	11
Currie	60	–	60	20	2	–	2	–	10	34	68
Dalkeith	–	1	1	5	19	–	14	–	5	–	43
Duddingston	47	–	47	1	10	–	–	–	–	–	11
Fala *	108	–	108	6	–	–	2	19	4	–	31
Glencross	39	–	39	6	–	–	9	–	3	5	23
Heriot	34	–	34	–	18	–	–	–	–	15	33
Kirknewton	50	–	50	13	–	–	13	–	2	15	43
Lasswade	100	21	121	50	43	–	15	–	6	–	114
Leith, North	349	56	405	59	7	–	8	–	38	32	144
Leith, South	–	–	–	–	3	–	–	–	–	–	3
Liberton	50		50	14	5	–	4	–	10	9	42
Newbattle	36	–	36	29	–	–	4	–	3	–	36

* See Table of Loans on page 64.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	Expenses on Churchyards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
11. EDINBURGH—*contd.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Newton	24	–	24	4	4	–	18	–	5	7	38
Penicuik *	47	6	53	3	7	–	5	3	1	9	28
Ratho	–	–	–	9	16	–	–	–	3	–	28
St. Cuthberts Combination.	176	7	183	1,078	–	–	–	–	–	6	1,084
Stow	60	–	60	11	10	–	–	–	3	19	43
Temple	40	–	40	3	16	–	4	–	2	18	43
TOTAL £.	1,748	181	1,929	1,548	234	9	185	22	137	270	2,405
12. ELGIN:											
Bellie	29	–	29	–	26	–	3	–	–	–	29
Birnie	–	–	–	–	–	–	86	–	–	–	86
Cromdale *	200	–	200	200	–	–	–	–	–	18	218
Dallas	–	–	–	–	1	–	4	–	–	–	5
Elgin	–	–	–	–	60	–	–	–	–	33	93
Forres	–	5	5	–	–	–	10	–	–	–	10
Kinloss	63	–	63	8	45	–	–	–	5	5	63
Rafford	122	–	122	30	87	–	–	–	–	5	122
St. Andrews-Lhanbride	–	–	–	–	2	–	–	–	–	–	2
Speymouth	5	–	5	4	–	–	1	–	–	–	5
Urquhart	3	–	3	3	–	–	–	–	–	–	3
TOTAL £.	422	5	427	245	221	–	104	–	5	61	636
13. FIFE:											
Abbotshall	–	13	13	–	–	–	–	–	–	4	4
Abdie	4	–	4	2	1	–	–	–	3	–	6
Aberdour	50	–	50	31	3	–	–	–	5	–	39
Anstruther Wester	–	–	–	2	10	–	–	–	–	1	13
Auchterderran	–	–	–	10	–	–	6	–	–	3	19
Auchtertool	102	–	102	–	90	–	–	–	3	–	93
Ballingry	23	–	23	5	6	4	–	–	1	–	16
Balmerino	10	–	10	–		–	7	–	3	–	10
Beath	16	–	16	3	4	–	–	–	–	8	15
Burntisland	–	–	–	–	–	–	–	–	–	2	2
Cameron	69	–	69	35	13	–	–	–	2	8	58
Carnbee	–	–	–	–	–	–	1	–	–	6	7
Carnock	51	–	51	45	2	–	–	–	3	–	50
Ceres	25	5	30	5	30	–	1	–	3	–	39
Collessie	21	2	23	14	7	–	2	–	3	2	28
Crail	60	–	60	3	–	–	8	–	2	7	20
Creich	16	–	16	7	2	–	7	–	2	–	18
Culross	30	–	30	1	6	–	3	–	5	2	17
Cults	7	12	19	5	4	–	5	2	–	–	16
Dairsie	–	–	–	–	–	–	–	–	2	9	11
Dalgety	37	–	37	7	1	–	–	–	3	28	39
Denino	50	–	50	7	43	–	–	–	3	–	53
Dunbog	25	–	25	21	6	–	–	–	4	–	31
Dunfermline	113	–	113	6	1	33	53	–	13	3	109
Dysart	57	–	57	–	57	–	–	–	–	–	57
Elie	–	–	–	–	1	–	–	–	–	–	1
Falkland	–	–	–	4	–	–	–	–	–	5	9
Ferry-Port-on-Craig	–	–	–	9	5	–	5	–	–	–	19

* See Table of Loans on page 64.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

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13. FIFE—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Flisk	–	–	–	–	3	–	1	–	2	–	6
Forgan	10	–	10	–	–	–	–	–	5	5	10
Inverkeithing	–	–	–	4	–	–	–	–	3	–	7
Kennoway	–	–	–	6	–	–	–	–	3	2	11
Kettle	No Return.		–	–	–	–	–	–	–	–	–
Kilconquhar	–	–	–	1	3	–	6	–	6	3	19
Kilmany	12	–	12	2	3	–	5	–	2	–	12
Kilrenny	–	6	6	–	–	–	10	–	5	11	26
Kinghorn	–	–	–	4	–	–	–	–	–	–	4
Kinglassie	–	–	–	1	3	–	–	–	–	2	6
Kingsbarns	–	–	–	–	3	–	–	–	2	–	5
Kirkcaldy	34	–	34	2	9	–	–	–	–	6	17
Leslie	No Return.		–	–	–	–	–	–	–	–	–
Leuchars	70	–	70	–	40	–	32	–	5	–	77
Logie	53	–	53	1	30	–	–	–	2	17	50
Markinch	–	13	13	10	6	–	–	–	4	5	25
Monimail	–	–	–	–	3	–	–	–	3	–	6
Mouzie	–	–	–	–	–	–	–	–	1	–	1
Newburgh	–	–	–	3	11	–	–	–	3	–	17
Newburn	–	–	–	–	29	–	–	–	–	11	40
St. Andrews	–	48	48	22	–	–	–	–	–	–	22
St. Leonards	109	–	109	–	90	–	–	–	6	1	97
St. Monance	15	–	15	15	–	–	–	–	–	–	15
Saline	22	–	22	2	–	–	–	–	1	–	3
Torryburn	No Return.		–	–	–	–	–	–	–	–	–
Tulliallan	44	–	44	7	37	–	–	–	–	–	44
Wemyss	102	–	102	100	1	–	–	–	–	1	102
TOTAL £.	1,237	99	1,336	402	563	37	152	2	113	152	1,421
14. FORFAR:											
Aberlemno	600	–	600	3	353	–	5	–	–	3	364
Airlie	3	–	3	–	1	–	–	–	2	–	3
Arbroath	–	–	–	–	–	–	–	–	–	2	2
Auchterhouse	–	–	–	–	2	–	–	–	–	–	2
Barry	27	–	27	21	2	–	–	–	1	3	27
Brechin	281	6	287	11	154	–	50	–	14	38	267
Carmylie	–	7	7	6	1	–	–	–	–	–	7
Cortachy	20	–	20	–	20	–	–	–	–	–	20
Craig	33	–	33	2	12	–	4	–	3	12	33
Dun	–	–	–	1	2	–	–	–	–	1	4
Edzell	–	–	–	4	–	–	–	–	–	–	4
Fearn*	–	–	–	–	–	–	–	–	9	–	9
Forfar	–	–	–	5	–	–	–	–	–	3	8
Fowlis Easter	–	–	–	–	4	–	–	–	–	–	4
Glamis	–	–	–	3	14	–	–	–	–	–	17
Glenisla*	8	–	8	–	15	–	2	1	2	2	22
Guthrie	16	–	16	–	16	–	–	–	3	–	19
Inverarity	81	–	81	1	80	–	–	–	–	–	81
Inverkeillor	–	–	–	–	–	–	–	–	–	2	2
Kettins	26	–	26	24	2	–	–	–	3	5	34
Kingoldrum	–	–	–	2	–	–	–	–	–	–	2

* *See* Table of Loans on page 64.

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14. FORFAR—*contd.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Kirriemuir	–	–	–	5	–	–	–	–	–	–	5
Lethnot	330	–	330	–	330	–	–	–	–	–	330
Liff and Benvie	–	16	16	4	41	–	–	–	–	–	45
Lintrathen	–	–	–	2	2	–	–	–	–	–	4
Lochlee	11	–	11	–	2	–	9	–	–	–	11
Logie-Pert	7	–	7	2	–	–	5	–	–	–	7
Lunan	14	–	14	5	9	–	–	–	–	1	15
Lundie	300	500	800	800	17	–	–	–	–	–	817
Mains and Strathmartin	60	–	60	–	2	–	51	–	3	–	56
Menmuir	–	–		1	10	–	–	–	–	–	11
Monifieth	6	–		–	–	–	–	–	6	–	6
Monikie	15	–	15	4	8	–	–	–	3	–	15
Montrose	238	–	238	80	139	–	–	–	19	–	238
Murroes	92	–	92	86	–	–	5	–	1	–	92
Newtyle	2	–	2	2	–	–	–	–	–	–	2
Oathlaw	7	–	7	–	3	–	3	–	1	–	7
Panbride	–	–	–	1	8	–	–	–	–	–	9
Rescobie*	–	–	–	1	1	–	1	1	3	3	10
St. Vigeans	–	–	–	–	–	–	1	–	–	3	4
Strickathrow	–	–	–	–	5	–	–	–	–	11	16
Tannadice	–	–	–	–	7	–	–	–	–	2	9
TOTAL £.	2,177	529	2,706	1,076	1,262	–	136	2	73	91	2,640
15. HADDINGTON:											
Aberlady	–	–	–	3	6	–	4	–	5	–	18
Athelstaneford	70	–	70	22	8	–	–	–	5	22	57
Bolton	12	–	12	6	2	–	1	–	2	10	21
Dirleton	50	–	50	–	16	–	21	–	8	6	51
Dunbar	–	–	–	–	13	–	–	–	5	14	32
Garvald	93	–	93	53	35	–	14	–	5	2	109
Gladsmuir	20	–	20	4	5	–	–	–	1	–	10
Haddington	250	–	250	126	18	–	7	–	81	9	241
Humbie	70	–	70	2	1	–	65	–	2	–	70
Innerwick	160	–	160	3	105	–	12	–	8	8	136
Morham	10	–	10	1	9	–	–	–	–	–	10
North Berwick	43	–	43	–	15	–	21	–	9	1	46
Oldhamstocks	30	–	30	1	–	–	11	–	2	–	14
Ormiston	–	–	–	–	11	–	1	–	–	–	12
Pencaitland	117	–	117	3	71	–	–	–	6	37	117
Prestonkirk	32	–	32	12	–	–	10	–	2	10	34
Prestonpans*	294	–	294	741	10	–	16	180	20	25	992
Salton	37	–	37	15	6	–	4	–	2	–	27
Spot	8	–	8	1	3	–	2	–	2	–	8
Stenton*	73	–	73	160	–	–	–	6	3	11	180
Tranent*	45	4	49	4	115	–	7	–	2	33	161
Whitekirk	56	–	56	–	1	19	1	–	3	31	55
Whittingham	103	–	103	–	106	–	3	–	3	8	120
Yester	25	–	25	8	3	–	1	–	2	11	25
TOTAL £.	1,598	4	1,602	1,165	559	19	201	186	178	238	2,546

*See Table of Loans on page 64.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	Expenses on Churchyards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
16. INVERNESS:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Abernethy	–	–	–	5	–	–	–	–	–	–	5
Ardersier	–	–	–	2	6	–	–	–	–	–	8
Duthil	–	–	–	–	197	–	–	–	–	90	287
Kilmallie	13	–	13	–	4	–	6	–	1	2	13
Kilmonivaig	78	–	78	75	–	–	–	–	3	–	78
Kilmorack	22	–	22	7	15	–	–	–	–	–	22
Kilmuir (Skye)	8	–	8	7	1	–	–	–	–	–	8
Kiltarlity	443	–	443	–	443	–	–	–	–	–	443
Kingussie	–	–	–	7	–	–	–	–	–	–	7
Kirkhill	118	–	118	118	–	–	–	–	–	–	118
Moy	–	–	–	–	108	–	–	–	–	–	108
Sleat	–	–	–	6	3	–	2	–	–	–	11
Snizort	–	–	–	11	3	–	–	–	–	–	14
TOTAL - £.	682	–	682	238	780	–	8	–	4	92	1,122
17. KINCARDINE:											
Arbuthnot	30	–	30	18	5	–	–	–	2	4	29
Banchory-Ternan	251	–	251	–	22	–	186	–	–	43	251
Benholm	–	–	–	–	4	–	11	–	–	2	17
Bervie	–	–	–	2	1	–	25	–	–	–	28
Dunottar*	193	–	193	–	–	–	1	30	2	2	35
Fettercairn	10	–	10	1	1	–	1	–	1	–	4
Fetteresso	130	–	130	–	–	–	2	1	1	9	13
Fordoun	–	–	–	1	59	–	12	5	–	5	82
Garvock	–	–	–	–	89	–	28	–	–	3	120
Glenbervie*	–	–	–	–	–	–	–	1	–	1	2
Kinneff	13	–	13	–	–	–	–	1	1	3	5
Laurencekirk	–	–	–	–	28	–	2	–	–	–	30
Maryculter	–	–	–	1	–	–	–	–	–	–	1
Marykirk	8	–	8	6	–	–	–	–	–	7	13
Nigg	–	–	–	4	–	–	–	–	–	–	4
St. Cyrus	230	–	230	2	4	–	1	–	–	38	45
Strachan	6	–	6	172	–	–	3	–	2	1	178
TOTAL - £.	871	–	871	207	213	–	272	38	9	118	857
18. KINROSS:											
Cleish	46	–	46	6	2	–	2	–	–	–	10
Fossoway	255	–	255	–	244	–	–	–	2	9	255
Kinross	300	–	300	320	20	–	–	–	5	6	351
Orwell	877	–	877	–	626	–	–	–	23	172	821
Portmoak	–	–	–	–	1	–	–	–	3	1	5
TOTAL - £.	1,478	–	1,478	326	893	–	2	–	33	188	1,442
19. KIRKCUDBRIGHT:											
Anwoth	–	–	–	–	2	–	–	–	–	–	2
Balmaclellan*	112	–	112	–	–	–	–	19	–	2	21
Borgue	–	–	–	–	–	–	–	–	3	–	3
Buittle	–	–	–	–	1	–	–	–	–	2	3

* See Table of Loans on page 65

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c. – *continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	Expenses on Churchyards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
19. KIRKCUDBRIGHT—*cont^d.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Carsphairn	131	–	131	189	20	–	2	–	14	3	228
Colvend	–	–	–	1	–	–	–	–	2	–	3
Crossmichael	–	–	–	3	4	–	–	–	–	–	7
Girthon	55	–	55	–	55	–	–	–	–	–	55
Kelton	80	–	80	11	47	4	2	–	4	–	68
Kirkbean	–	–	–	4	111	–	1	–	–	–	116
Kirkcudbright	–	–	–	5	5	–	–	–	2	7	19
Kirkgunzeon	–	–	–	–	–	–	7	–	–	–	7
Kirkmabreck	–	–	–	9	–	–	–	–	–	–	9
Kirkpatrick-Durham	–	2	2	–	–	–	153	–	3	2	158
Kirkpatrick-Irongray	57	–	57	8	3	–	5	1	2	6	25
Minigaff	600	–	600	2	598	–	–	–	–	–	600
Rerrick	–	–	–	–	–	–	–	–	3	–	3
Terregles	–	–	–	–	–	–	–	–	–	1	1
Tongland	50	–	50	2	41	–	5	–	1	–	49
Twynholm	–	–	–	–	–	–	–	–	2	–	2
Urr	212	–	212	–	190	–	–	3	5	4	202
TOTAL £.	1,297	2	1,299	234	1,077	4	175	23	41	27	1,581
20. LANARK:											
Avondale	167	–	167	7	5	–	48	–	10	5	75
Barony	–	–	–	–	–	–	–	–	9	30	39
Biggar*	–	–	–	12	28	3	3	8	–	–	54
Blantyre	33	–	33	11	3	–	–	–	6	8	28
Bothwell	–	–	–	–	–	–	–	2	5	8	15
Cadder	150	–	150	6	23	–	–	–	8	16	53
Cambuslang	80	–	80	105	5	–	1	1	3	9	124
Cambusnethan	495	–	495	474	–	–	–	–	12	6	492
Carluke	–	–	–	9	3	–	–	–	5	7	24
Carmichael	–	–	–	5	6	–	1	2	2	7	23
Carmunnock	–	–	–	–	4	–	9	–	–	–	13
Carnwath*	–	–	–	22	5	–	7	7	8	1	50
Carstairs	25	–	25	2	–	–	–	–	2	7	11
Covington*	–	–	–	22	2	–	–	3	2	4	33
Crawford	–	–	–	4	20	–	–	–	–	1	25
Crawfordjohn	21	–	21	11	7	–	–	–	1	–	19
Culter	15	–	15	3	10	–	–	–	2	–	15
Dalserf	97	18	115	4	5	–	44	–	7	47	107
Dalziel	–	–	–	10	–	–	–	–	–	12	22
Dolphinton	–	–	–	–	1	–	–	–	–	–	1
Douglas	102	–	102	64	3	–	–	–	5	–	72
Dunsyre	–	–	–	–	8	–	–	–	1	–	9
Glassford	41	–	41	3	–	–	7	–	2	–	12
Govan Combination	–	–	–	–	36	–	22	–	10	22	90
Hamilton	–	–	–	10	–	–	4	–	–	6	20
Kilbride, East	–	–	–	2	9	–	1	–	–	3	15
Lanark	100	–	100	6	9	–	–	–	10	12	37
Monkland, New	–	–	–	4	6	5	18	–	–	7	40
Monkland, Old	24	1,176	1,200	–	–	–	–	–	–	94	94
Pittenain	–	–	–	–	55	–	–	2	1	6	64
Rutherglen	–	–	–	–	29	–	–	–	–	–	29

* *See* Table of Loans on page 65.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	Expenses on Church-yards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
20. LANARK—*contd.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Shotts	–	–	–	2	15	–	20	–	5	4	46
Stonehouse	–	–	–	2	3	–	1	–	–	–	6
Symington*	–	–	–	11	98	4	–	2	–	–	115
Walston	21	–	21	7	3	–	–	–	1	1	12
Wandell and Lamington	81	–	81	–	68	11	–	–	–	2	81
Wiston and Roberton	30	–	30	6	22	–	1	–	2	–	31
TOTAL £.	1,482	1,194	2,676	824	491	23	187	27	119	325	1,996
21. LINLITHGOW:											
Abercorn	60	–	60	–	–	–	7	–	5	37	49
Bathgate	123	–	123	–	133	–	–	–	–	–	133
Bo'ness	8	–	8	8	–	–	–	–	–	–	8
Carriden	No Return.		–	–	–	–	–	–	–	–	–
Dalmeny	50	–	50	19	–	–	3	–	4	25	51
Ecclesmachen	–	–	–	–	–	–	3	–	–	–	3
Kirkliston*	147	–	147	10	10	–	9	9	5	6	49
Linlithgow	–	–	–	4	2	–	–	–	–	7	13
Livingstone*	82	–	82	13	–	–	–	1	5	–	19
Torphichen	30	–	30	15	3	–	12	–	2	6	38
Uphall	–	–	–	4	–	–	10	–	5	–	19
Whitburn	86	20	106	18	203	–	–	–	4	5	230
TOTAL £.	586	20	606	91	351	–	44	10	30	86	612
22. NAIRN:											
Ardclach	–	–	–	49	46	–	–	–	–	1	96
Cawdor	–	–	–	–	7	–	–	–	–	–	7
TOTAL £.	–	–	–	49	53	–	–	–	–	1	103
23. ORKNEY:											
Orphir	–	–	–	–	–	–	–	–	–	1	1
Ronaldshay, South	44	–	44	44	–	–	–	–	–	–	44
Rousay and Egilshay*	76	–	76	–	–	–	–	9	–	–	9
Shapinshay	–	–	–	–	1	–	–	–	–	–	1
Walls and Flotta*	–	–	–	–	–	–	–	–	–	–	–
TOTAL £.	120	–	120	44	1	–	–	9	–	1	55
24. PEEBLES:											
Broughton	–	–	–	–	–	–	–	–	2	2	4
Drumelzier	91	–	91	–	69	–	–	–	2	20	91
Eddlestone	105	–	105	–	50	18	1	–	2	1	72
Innerleithen	–	–	–	4	–	–	–	–	–	14	18
Kirkurd	30	–	30	–	–	21	–	–	3	2	26
Linton, West	56	–	56	3	38	–	3	–	6	9	59
Manor	10	–	10	–	3	–	–	–	2	5	10
Newlands	42	–	42	1	1	–	18	–	2	15	37
Peebles	238	124	362	10	194	–	36	–	–	4	244
Stobo	36	–	36	2	7	–	–	–	2	21	32
Traquair	–	–	–	3	48	–	–	–	–	1	52
Tweedsmuir	6	–	6	5	1	–	–	–	–	–	6
TOTAL £.	614	124	738	28	411	39	58	–	21	94	651

* *See* Table of Loans on page 65.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
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25. PERTH:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Aberdalgie	No Return.		—	—	—	—	—	—	—	—	—
Aberfoyle	—	—	—	—	6	—	—	—	—	—	6
Abernethy	—	—	—	—	1	—	—	—	5	4	10
Abernyte	25	—	25	4	19	—	3	—	3	2	31
Alyth	103	—	103	52	46	—	—	—	5	—	103
Ardoch	—	—	—	3	14	20	5	—	10	—	52
Arngask	No Return.		—	—	—	—	—	—	—	—	—
Auchterarder	—	—	—	—	—	—	—	—	6	3	9
Auchtergaven	—	—	—	—	—	—	—	—	—	4	4
Balquhidder	14	—	14	3	1	—	—	—	5	4	13
Bendochy*	85	—	85	62	—	—	—	6	4	3	75
Blackford	15	—	15	5	4	—	—	—	3	—	12
Blair-Athol	—	—	—	3	140	—	—	1	3	—	147
Blairgowrie*	58	1	59	20	20	—	5	1	3	5	54
Callander	—	—	—	—	—	—	—	—	—	19	19
Caputh	59	—	59	36	1	1	5	—	13	13	69
Cargill	6	—	6	4	2	—	—	—	—	—	6
Clunie	—	—	—	—	—	—	2	—	—	—	2
Collace	10	—	10	1	2	—	—	—	—	7	10
Comrie	27	—	27	10	17	—	—	—	3	—	30
Coupar-Angus	60	—	60	16	6	—	—	—	—	10	32
Crieff	75	—	75	4	46	—	2	—	4	14	70
Dron	28	—	28	25	—	—	—	—	3	—	28
Dull	No Return.		—	—	—	—	—	—	—	—	—
Dunbarney	10	—	10	—	5	—	—	—	1	2	8
Dunblane*	160	—	160	4	104	—	—	86	10	4	208
Dunkeld and Dowally	115	—	115	115	—	—	—	—	—	—	115
Dunkeld, Little	25	4	29	3	12	—	6	—	4	2	27
Dunning	30	—	30	6	2	—	4	—	3	1	16
Errol	71	—	71	9	11	—	9	—	10	—	39
Forgandenny	33	—	33	—	1	—	—	—	1	20	22
Forteviot	20	—	20	1	1	—	—	—	3	12	17
Fortingall	46	—	46	—	31	—	—	—	3	3	37
Fowlis-Wester	—	—	—	15	12	—	2	—	5	—	24
Glendevon	20	—	20	1	6	—	—	—	1	—	8
Inchture	57	—	57	1	26	—	—	—	4	26	57
Kenmore	31	—	31	—	31	—	—	—	—	—	31
Kilmadock	19	—	19	3	2	—	—	—	6	7	18
Kilspindie	50	—	50	—	15	—	—	—	5	9	29
Kincardine	85	—	85	5	68	—	—	—	3	3	79
Kinclaven	60	—	60	2	39	20	6	—	—	5	72
Kinfauns	40	—	40	5	2	—	—	—	5	3	15
Kinnaird	—	—	—	—	—	—	—	—	8	15	23
Kinnoul	82	—	82	—	6	—	—	—	—	2	8
Kirkmichael	101	187	288	296	66	—	4	—	1	—	367
Lethendy and Kinloch	—	—	—	—	3	—	—	—	—	5	8
Logierait	9	—	9	2	3	—	—	—	3	—	8
Longforgan	300	5	305	—	348	—	8	—	5	30	391
Madderty	—	5	5	—	30	—	7	1	5	12	55
Meigle	—	—	—	—	25	—	—	—	3	—	28
Methven	—	—	—	1	—	—	—	—	2	3	6
Moneydie	50	—	50	17	0	—	—	—	2	19	47

* *See* Table of Loans on page 65.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
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25. PERTH—*cont^d.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Monivaird*	84	–	84	4	25	–	3	–	2	–	34
Monzie	17	–	17	5	4	–	–	–	5	6	20
Moulin	25	–	25	2	4	–	8	–	–	12	26
Muckhart	19	–	19	25	2	–	–	–	–	–	27
Muthill	–	–	–	19	61	–	–	–	5	17	102
Port-of-Monteith	47	–	47	4	–	33	–	–	5	4	46
Rattray*	20	–	20	1	1	–	–	–	1	6	9
Redgorton	35	20	55	22	29	–	–	–	3	8	62
Rhynd	33	–	33	–	29	–	1	–	–	3	33
St. Martin's	70	–	70	13	27	–	–	–	3	11	54
Scone	25	9	34	1	3	–	11	–	2	–	17
Tibbermuir	35	–	35	5	9	–	8	–	1	12	35
Weem	–	–	–	1	–	–	1	–	2	–	4
TOTAL £.	2,389	231	2,620	826	1,377	74	100	95	192	350	3,014
26. RENFREW:											
Abbey	–	1	1	9	–	–	12	–	–	13	34
Cathcart	72	–	72	6	50	–	10	–	7	5	78
Eastwood	–	–	–	28	3	–	–	–	–	10	41
Erskine	103	–	103	77	7	–	7	–	15	20	126
Houston*	60	1	61	5	–	–	15	–	8	–	28
Inchinnan	–	–	–	17	33	–	2	–	–	–	52
Innerkip and Gourock	45	–	45	5	31	2	3	–	2	16	59
Kilbarchan	158	–	158	6	–	–	–	3	19	5	33
Kilmalcolm	–	–	–	3	18	–	–	–	10	6	37
Lochwinnoch	342	12	354	5	248	–	4	3	2	7	269
Mearns	101	–	101	8	–	–	1	–	2	3	14
Neilston	–	–	–	4	25	–	–	–	12	–	41
Port-Glasgow	–	–	–	1	–	–	–	–	–	–	1
Renfrew	–	–	–	–	19	–	–	–	–	16	35
TOTAL £.	881	14	895	174	434	2	54	6	77	101	848
27. ROSS AND CROMARTY:											
Alness	–	–	–	–	13	–	–	–	–	–	13
Applecross	195	–	195	195	–	–	–	–	–	–	195
Avoch	–	130	130	60	70	–	–	–	–	–	130
Barvas	29	–	29	–	26	–	–	–	–	3	29
Contin	107	–	107	–	110	–	–	–	–	–	110
Edderton	No Return.		–	–	–	–	–	–	–	–	–
Fearn	11	–	11	–	11	–	–	–	–	–	11
Gairloch	–	–	–	1	2	–	–	–	–	–	3
Killearnan*	–	–	–	202	379	–	–	24	–	227	832
Kincardine	No Return.		–	–	–	–	–	–	–	–	–
Lochcarron	220	–	220	–	79	–	–	–	–	–	79
Lochs	35	–	35	1	32	–	–	–	–	2	35
Logie-Easter	No Return.		–	–	–	–	–	–	–	–	–
Resolis	16	–	16	–	6	–	3	–	2	–	11
Rosskeen	86	–	86	–	13	–	59		6	10	88
Stornoway	3	–	3	–	–	–	–	–	–	3	3
Uig	5	–	5	3	–	–	–	–	–	2	5
TOTAL £.	707	130	837	462	741	–	62	24	8	247	1,544

* *See* Table of Loans on page 65.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances):			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	Expenses on Churchyards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
28. ROXBURGH:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Ancrum*	146	–	146	79	6	–	31	24	6	2	148
Bedrule	29	–	29	2	3	–	–	–	1	–	6
Bowden	20	–	20	8	7	–	6	–	3	–	24
Castleton	120	–	120	1	89	–	–	–	4	–	94
Cavers*	47	–	47	36	–	–	–	–	–	11	47
Crailing	116	–	116	92	3	–	5	–	1	15	116
Eckford	13	–	13	–	10	–	–	–	2	1	13
Ednam	50	–	50	1	3	–	1	–	3	19	27
Hawick	–	–	–	–	57	–	–	–	–	16	73
Hobkirk	18	–	18	2	1	–	10	–	3	8	24
Hownam	52	–	52	29	–	–	3	–	2	1	35
Jedburgh	98	–	98	–	7	–	–	–	–	70	77
Kelso	60	–	60	8	7	–	21	–	10	2	48
Kirkton*	36	–	36	12	–	–	–	3	2	–	17
Lilliesleaf	15	–	15	2	5	–	3	–	1	1	12
Linton	13	–	13	–	1	–	–	–	2	2	5
Mackerston	6	–	6	2	2	–	–	–	2	–	6
Maxton	31	–	31	18	10	–	–	–	3	–	31
Melrose	–	–	–	–	1	–	4	–	2	22	29
Minto	77	–	77	–	1	5	2		2	(*a*) 67	77
Morebattle	10	–	10	4	2	–	–	–	2	5	13
Roberton	20	–	20	–	9	–	2	–	1	6	18
Roxburgh	37	–	37	9	9	–	5	–	12	2	37
St. Boswells	10	–	10	3	–	–	2	–	3	–	8
Smailholm	20	–	20	–	10	–	–	–	2	–	12
Southdean	20	–	20	–	–	–	–	–	1	20	21
Sprouston	50	–	50	3	68	–	–	–	3	12	86
Stitchel and Hume	–	–	–	3	5	–	–	–	–	–	8
Teviothead	–	–	–	–	–	–	–	1	3	–	4
Wilton	–	5	5	19	2	–	3	–	–	4	28
Yetholm	10	3	13	2	16	–	3	–	2	–	23
TOTAL £.	1,124	8	1,132	335	334	5	101	28	78	286	1,167
29. SELKIRK:											
Ashkirk	25	–	25	–	6	–	–	–	2	14	22
Ettrick	94	–	94	4	16	2	2	–	3	4	31
Galashiels	–	30	30	3	31	–	–	–	4	–	38
Kirkhope	40	–	40	2	1	–	–	–	4	11	18
Selkirk	50	–	50	20	7	–	2	–	10	9	48
Yarrow	52	–	52	9	36	–	2	–	5	–	52
TOTAL £.	261	30	291	38	97	2	6	–	28	38	209
30. STIRLING:											
Airth	–	–	–	–	–	–	–	–	–	3	3
Baldernock	14	3	17	11	6	–	3	–	4	–	24
Balfron	12	–	12	15	3	–	–	–	5	–	23
Bothkennar	–	–	–	4	20	–	10	–	2	1	37
Buchanan	–	–	–	2	236	–	–	–	–	–	238
Campsie	80	5	85	4	12	–	4	–	15	–	35
Denny	–	–	–	30	354	–	–	–	7	15	406

(*a*) Includes 50 *l.* paid by Heritors to School Board, being late teacher's retiring allowance.

* *See* Table of Loans on page 65.

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*continued.*

COUNTY AND PARISH.	RECEIPTS (exclusive of Balances).			EXPENDITURE (exclusive of Balances).							
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	TOTAL.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	Expenses on Church-yards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.
30. STIRLING—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Drymen	103	–	103	11	91	–	2	–	5	1	110
Falkirk	531	–	531	–	1	–	–	–	13	14	28
Fintry	80	–	80	–	11	–	11	–	2		29
Gargunnock	41	–	41	30	12	–	–	–	3	11	56
Killearn	6	–	6	–	10	–	8	–	4	5	27
Kilsyth	158	–	158	–	–	–	–	8	5	12	25
Kippen	128	17	145	12	100	–	–	–	5	14	131
Larbert	46	–	46	6	37	–	–	–	3	–	46
Logie	87	–	87	2	1	3	1	–	8	17	32
Polmont	25	–	25	8	23	–	20	–	1	–	52
Slamannan	45	–	45	3	16	–	–	1	2	9	31
Strathblane	–	–	–	9	56	–	–	1	8	1	75
TOTAL £.	1,356	25	1,381	147	989	3	59	10	92	108	1,408
31. SUTHERLAND:											
Assynt	10	–	10	–	10	–	–	–	–	–	10
Clyne	90	–	90	–	3	–	87	–	–	–	90
Dornoch	10	–	10	3	7	–	–	–	–	–	10
Duirness	44	–	44	1	43	–	–	–	–	–	44
Edrachillis	13	–	13	–	13	–	–	–	–	–	13
Farr	–	–	–	1	59	–	–	–	–	–	60
Golspie	22	–	22	–	1	21	–	–	–	–	22
Kildonan	3	–	3	3	–	–	–	–	–	–	3
Lairg	12	–	12	1	11	–	–	–	–	–	12
Loth	1	–	1	–	1	–	–	–	–	–	1
Rogart	2	–	2	1	1	–	–	–	–	–	2
Tongue	–	–	–	4	2	–	–	–	–	–	6
TOTAL £.	207	–	207	14	151	21	87	–	–	–	273
32. WIGTOWN:											
Glasserton	267	243	510	499	4	–	–	–	7	–	510
Inch	–	–	–	33	–	–	–	–	–	2	35
Kirkcolm*	–	–	–	–	9	–	–	–	–	1	10
Kirkowen	–	–	–	2	5	–	–	–	28	11	46
Leswalt*	71	–	71	38	2	–	1	1	–	–	42
Luce, New	–	–	–	–	2	–	–	–	–	2	4
Luce, Old	–	–	–	2	3	–	–	–	–	2	7
Mochrum	–	–	–	2	9	–	–	–	–	2	13
Portpatrick	–	–	–	50	19	–	–	–	–	3	72
Sorby	166	–	166	1	165	–	–	–	–	–	166
Whithorn	–	–	–	–	1	–	–	–	–	–	1
Wigtown	138	–	138	63	30	–	3	–	8	–	104
TOTAL £.	642	243	885	690	249	–	4	1	43	23	1,010
33. ZETLAND:											
Delting*	47	–	47	40	–	–	–	6	1	–	47
Fetlar	No Return.		–	–	–	–	–	–	–	–	–
Lerwick	62	–	62	3	7	–	–	–	3	9	22
TOTAL £.	109	–	109	43	7	–	–	6	4	9	69

* See Table of Loans on page 65.

Abstract of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*cont*ᵈ.

County and Parish.	Loans on Security of Rates.				Sinking Fund.
	Outstanding at the beginning of the Year.	Borrowed during the Year.	Repaid during the Year.	Outstanding at the close of the Year.	Total Amount remaining Invested at the close of the Year.
	£.	£.	£.	£.	£.
ABERDEEN:					
Insch	185	—	185	—	—
Keithhall, &c.	281	—	66	215	—
Leshe	576	—	96	480	—
Total £.	1,042	—	347	695	—
ARGYLL:					
Kilcalmonell, &c.	5	—	5	—	—
Kilninver, &c.	1,350	—	150	1,200	—
Total £.	1,355	—	155	1,200	—
AYR:					
Barr	70	—	70	—	—
Dalry	312	—	312	—	—
Riccarton	—	200	—	200	—
Total £.	382	200	382	200	—
BANFF:					
Boharm	1	—	—	1	—
Botriphnie	516	—	108	408	—
Total £.	517	—	108	409	—
BERWICK:					
Earlston	850	—	100	750	—
Edrom	270	—	90	180	—
Longformacus	76	437	—	513	—
Total £.	1,196	437	190	1,443	—
DUMBARTON:					
Cumbernauld	4	33	—	37	—
Kilpatrick, New	145	7	—	152	—
Total £.	149	40	—	189	—
DUMFRIES:					
Dryfesdale	126	—	25	101	132
Dumfries	190	—	190	—	—
Kirkpatrick Fleming	—	595	353	242	—
Ruthwell	1,343	—	379	964	—
Tynron	9	—	9	—	—
Total £.	1,668	595	956	1,307	132
EDINBURGH:					
Fala	490	—	70	420	—
Penicuik	75	—	25	50	—
Total £.	565	—	95	470	—
ELGIN:					
Cromdale	—	200	41	159	—
Total £.	—	200	41	159	—
FORFAR:					
Fearn	—	9	—	9	—
Glenisla	—	22	—	22	—
Rescobie	10	16	—	26	—
Total £.	10	47	—	57	—
HADDINGTON:					
Prestonpans	675	—	75	600	—
Stenton	—	160	53	107	—
Tranent	—	111	5	106	—
Total £.	675	271	133	813	—

ABSTRACT of the Sums Raised and Expended for Ecclesiastical Purposes by Heritors of Parishes, &c.—*cont^d.*

COUNTY AND PARISH.	LOANS ON SECURITY OF RATES.				SINKING FUND.
	Outstanding at the beginning of the Year.	Borrowed during the Year.	Repaid during the Year.	Outstanding at the close of the Year.	Total Amount remaining Invested at the close of the Year.
KINCARDINE:	£.	£.	£.	£.	£.
Dunottar	751	—	150	601	—
Glenbervie	13	2	—	15	—
TOTAL £.	764	2	150	616	—
KIRKCUDBRIGHT:					
Balmaclellan	494	—	91	403	—
TOTAL £.	494	—	91	403	—
LANARK:					
Biggar	136	54	—	190	—
Carnwath	101	50	—	151	—
Covington	23	33	—	56	—
Symington	43	115	—	158	—
TOTAL £.	303	252	—	555	—
LINLITHGOW:					
Kirkliston	216	—	108	108	—
Livingstone	40	—	40	—	—
TOTAL £.	256	—	148	108	—
ORKNEY:					
Rousay, &c.	464	—	67	397	—
Walls, &c.	422	—	137	285	—
TOTAL £.	886	—	204	682	—
PERTH:					
Bendochy	180	—	60	120	—
Blairgowrie	39	—	6	33	—
Dunblane	2,275	—	350	1,925	—
Monivaird	8	—	8	—	41
Rattray	—	285	—	285	—
TOTAL £.	2,502	285	424	2,363	41
RENFREW:					
Houston	5	—	5	—	28
TOTAL £.	5	—	5	—	28
ROSS:					
Killearnan	1,375	852	—	2,227	—
TOTAL £.	1,375	852	—	2,227	—
ROXBURGH:					
Ancrum	596	—	65	531	—
Cavers	11	—	—	11	—
Kirkton	—	30	—	30	—
TOTAL £.	607	30	65	572	—
WIGTOWN:					
Kirkcolm	1	9	—	10	—
Leswalt	29	—	29	—	—
TOTAL £.	30	9	29	10	—
ZETLAND:					
Delting	120	—	40	80	—
TOTAL £.	120	—	40	80	—

ABSTRACT of the Sums Raised and Expended for Ecclesiastical

COUNTY.	RECEIPTS (exclusive of Balances).			EXPENDITURE			
	Assessments under 25 & 26 Vict. c. 58, 29 & 30 Vict. c. 75, 31 & 32 Vict. c. 96, or at Common Law.	Sale of Buildings or other Property, and other Sources of Income for Ecclesiastical Purposes.	Total.	Building and repairing Churches, and Expenses connected with Sites thereof.	Building and repairing Manses, and Expenses connected with Sites thereof.	Expenses of designing and excambing Glebes, and other Expenses connected therewith.	
	£.	£.	£.	£.	£.	£.	
1. Aberdeen	1,692	630	2,322	807	1,946	81	1
2. Argyll	873	–	873	145	327	44	2
3. Ayr	4,735	40	4,775	1,209	3,002	19	3
4. Banff	542	18	560	89	367	–	4
5. Berwick	2,403	379	2,782	872	1,318	6	5
6. Bute	30	–	30	6	55	–	6
7. Caithness	206	–	206	68	40	–	7
8. Clackmannan	50	–	50	40	79	–	8
9. Dumbarton	438	110	548	188	106	16	9
10. Dumfries	1,606	407	2,013	750	318	86	10
11. Edinburgh	1,748	181	1,929	1,548	234	9	11
12. Elgin	422	5	427	245	221	–	12
13. Fife	1,237	99	1,336	402	563	37	13
14. Forfar	2,177	529	2,706	1,076	1,262	–	14
15. Haddington	1,598	4	1,602	1,165	559	19	15
16. Inverness	682	–	682	238	780	–	16
17. Kincardine	871	–	871	207	213	–	17
18. Kinross	1,478	–	1,478	326	893	–	18
19. Kirkcudbright	1,297	2	1,299	234	1,077	4	19
20. Lanark	1,482	1,194	2,676	824	491	23	20
21. Linlithgow	586	20	606	91	351	–	21
22. Nairn	–	–	–	49	53	–	22
23. Orkney	120	–	120	44	1	–	23
24. Peebles	614	124	738	28	411	39	24
25. Perth	2,389	231	2,620	826	1,377	74	25
26. Renfrew	881	14	895	174	434	2	26
27. Ross and Cromarty	707	130	837	462	741	–	27
28. Roxburgh	1,124	8	1,132	335	334	5	28
29. Selkirk	261	30	291	38	97	2	29
30. Stirling	1,356	25	1,381	147	989	3	30
31. Sutherland	207	–	207	14	151	21	31
32. Wigtown	642	243	885	690	249	–	32
33. Zetland	109	–	109	43	7	–	33
TOTAL £.	34,563	4,423	38,986	13,380	19,046	490	34

PURPOSES by Heritors of Parishes during the Year ended 15th May 1893.

	(exclusive of Balances).					LOANS ON SECURITY OF RATES.				SINKING FUND.
	Expenses on Church-yards.	Interest on Loans.	Collector.	Legal and other Expenses.	TOTAL.	Outstanding at the beginning of the Year.	Borrowed during the Year.	Repaid during the Year.	Outstanding at the close of the Year.	Total Amount remaining Invested at the close of the Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	90	61	18	251	3,254	1,042	–	347	695	–
2	22	60	19	135	752	1,355	–	155	1,200	–
3	45	19	116	145	4,555	382	200	382	200	–
4	5	28	11	46	546	517	–	108	409	–
5	170	50	111	435	2,962	1,196	437	190	1,443	–
6	4	–	15	8	88	–	–	–	–	–
7	98	–	12	16	234	–	–	–	–	–
8	17	11	11	11	169	–	–	–	–	–
9	87	8	21	63	489	149	40	–	189	–
10	396	52	53	85	1,740	1,668	593	956	1,307	132
11	185	22	137	270	2,405	565	–	95	470	–
12	104	–	5	61	636	–	200	41	159	–
13	152	2	113	152	1,421	–	–	–	–	–
14	136	2	73	91	2,640	10	47	–	57	–
15	201	186	178	238	2,546	675	271	133	813	–
16	8	–	4	92	1,122	–	–	–	–	–
17	272	38	9	118	857	764	2	150	616	–
18	2	–	33	188	1,442	–	–	–	–	–
19	175	23	41	27	1,581	494	–	91	403	–
20	187	27	119	325	1,996	303	252	–	555	–
21	44	10	30	86	612	256	–	148	108	–
22	–	–	–	1	103	–	–	–	–	–
23	–	9	–	1	55	886	–	204	682	–
24	58	–	21	94	651	–	–	–	–	–
25	100	95	192	350	3,014	2,502	285	424	2,363	41
26	54	6	77	101	848	5	–	5	–	23
27	62	24	8	247	1,544	1,375	852	–	2,227	–
28	101	28	78	286	1,167	607	30	65	572	–
29	6	–	28	38	209	–	–	–	–	–
30	59	10	92	108	1,408	–	–	–	–	–
31	87	–	–	–	273	–	–	–	–	–
32	4	1	43	23	1,010	30	9	29	10	–
33	–	6	4	9	69	120	–	40	80	–
34	2,931	778	1,672	4,101	42,393	14,901	3,220	3,563	14,558	201

ABSTRACT of RETURNS by HERITORS of PARISHES for the Two Years ending 15th May 1892 and 1893.

	1892.	1893.
RECEIPTS:	£.	£.
Assessments	32,348	34,563
Other Sources of Income	3,404	4,423
TOTAL £.	35,752	38,986
From Loans	4,023	3,220
TOTAL £.	39,775	42,206
EXPENDITURE:		
Churches	13,199	13,380
Manses	17,582	19,046
Glebes	318	490
Churchyards	2,723	2,931
Interest on Loans	760	778
Collector	1,863	1,672
Legal and other Expenses	4,758	4,101
TOTAL £.	41,203	42,398
Repayment of Loans	4,102	3,563
TOTAL £.	45,305	45,961
Loans Outstanding at close of Year £.	14,901	14,558
Sinking Funds, Invested at close of Year £.	132	201

No. 3.—COUNTY COUNCILS.

ABSTRACT

OF

SUMS RAISED AND EXPENDED

BY

COUNTY COUNCILS;

ALSO

ABSTRACT

OF

RECEIPTS AND EXPENDITURE

OF

COUNTY POLICE PENSION FUNDS

During the YEAR ended 15th MAY 1893.

ABSTRACT of the Sums Raised and Expended by County

COUNTIES.	Valuation as appearing in County Valuation Roll. (1.)	RECEIPTS (OTHER THAN FROM LOANS).						TOTAL. (8.)	EXPENDITURE			
		Assessments. (2.)	Imperial Subventions and Payments. (For Details, *see* p. .)		Miscellaneous.				Police. 20 & 21 Vict. c. 72, &c.			
			Local Taxation (Scotland) Account. (3.)	Votes of Parliament. (4.)	Fines, Penalties, and Fees. (5.)	Contributions from Burghs. (6.)	Other Receipts. (7.)		Pay and Clothing. (9.)	New Station Houses and Cells, and Repairs. (10.)	Other Expenses. (11.)	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Aberdeen	884,747	37,460	7,880	356	378	173	(*a*) 2,631	**48,878**	6,891	1,013	1,601	1
Argyll	437,004	25,059	9,387	1,254	78	656	627	**37,061**	5,236	168	1,023	2
Ayr	1,078,405	48,111	9,855	623	703	859	1,269	**61,420**	12,277	1,904	1,295	3
Banff	250,809	11,932	2,208	270	–	–	87	**14,497**	2,457	424	895	4
Berwick	315,644	13,499	2,454	154	161	44	338	**16,650**	2,627	73	–	5
Bute	67,110	4,561	744	137	10	–	32	**5,484**	847	458	272	6
Caithness	130,197	5,074	2,557	248	18	520	274	**8,691**	1,702	49	387	7
Clackmannan	139,024	6,600	1,000	129	50	300	756	**8,835**	1,119	384	178	8
Dumbarton	444,280	22,710	4,385	471	146	1,556	5,620	**34,888**	5,676	1,141	1,733	9
Dumfries	516,342	16,033	4,073	237	140	169	128	**20,780**	3,427	120	1,071	10
Edinburgh	699,555	35,983	6,780	947	494	(*b*) 2,944	581	**47,729**	6,844	788	902	11
Elgin	188,004	8,455	1,769	210	11	110	30	**10,585**	1,744	275	419	12
Fife	771,984	2*,409	6,693	2,438	36	872	1,503	**40,951**	6,848	1,359	1,132	13
Forfar	584,445	26,720	4,538	507	61	–	815	**32,641**	3,628	87	513	14
Haddington	258,806	15,111	2,777	151	7	715	192	**18,953**	3,106	737	559	15
Inverness	322,787	17,620	7,153	2,283	–	–	1,278	**28,334**	5,403	994	1,550	16
Kincardine	238,105	6,643	1,868	164	26	19	(*c*) 1,111	**9,831**	1,530	125	298	17
Kinross	62,506	2,803	454	10	1	–	81	**3,349**	415	–	62	18
Kirkcudbright	341,647	10,940	2,642	173	112	327	30	**14,224**	2,340	2,085	304	19
Lanark	1,970,614	94,093	17,846	1,138	2,151	(*d*) 9,164	(*e*) 28,936	**153,328**	21,153	669	4,791	20
Linlithgow	317,891	17,632	3,149	212	164	219	268	**21,644**	3,392	1,490	795	21
Nairn	37,161	3,062	519	72	7	115	36	**3,811**	651	8	115	22
Orkney	63,915	5,778	793	79	3	–	86	**6,739**	483	112	6	23
Peebles	124,334	5,996	1,062	85	15	217	75	**7,450**	1,062	494	410	24
Perth	929,182	44,346	8,007	864	180	–	(*f*) 1,450	**54,847**	6,391	1,114	1,599	25
Renfrew	555,023	31,571	7,211	639	640	(*g*) 5,259	(*h*) 23,447	**68,767**	6,554	1,723	1,120	26
Ross and Cromarty	285,252	11,033	5,185	4,753	–	155	394	**21,520**	–	–	–	27
Roxburgh	349,196	16,058	3,335	275	46	620	459	**20,793**	2,850	319	590	28
Selkirk	61,077	3,392	895	195	30	267	14	**4,793**	1,194	611	254	29
Stirling	554,872	24,175	5,188	728	129	175	(*i*) 3,663	**34,058**	5,821	1,573	2,736	30
Sutherland	100,398	5,381	2,087	535	29	43	71	**8,146**	1,419	28	393	31
Wigtown	213,991	8,904	1,952	389	9	231	283	**11,768**	1,910	610	555	32
Zetland	44,871	2,392	496	2,078	47	–	12	**5,025**	–	–	–	33
TOTAL £.	13,339,178	618,536	136,942	23,804	5,882	25,729	76,577	**886,470**	130,671	22,896	27,595	

(*a*) Includes 819*l.* received from city of Aberdeen as price of Police Station taken over under Aberdeen Corporation Act, 1891.
(*b*) Includes subvention towardscost of County Roads received from City of Edinburgh.
(*c*) Includes payment of 900*l.* under Section 34 of Aberdeen Corporation Act, 1891.
(*d*) Includes road subvention of 7,055*l.* from Glasgow and other burghs.
(*e*) Includes 19,318*l.* compensation in respect of parishes annexed to Glasgow.
(*f*) Includes 559*l.* in respect of road debt taken over from other counties.
(*g*) Includes road subvention of 5,000*l.* from Glasgow and other burghs.

Councils during the Year ended 15th May 1893.

(Excluding Instalments of Loans Repaid).

	Court Houses and County Buildings, 31 & 32 Vict. c. 82, 23 & 24 Vict. c. 70. (12.)	Criminal Prosecutions. (13.)	Reformatories and Industrial Schools, 40 & 41 Vict. c. 53, s. 67. (14.)	Contagious Diseases (Animals) Act, 41 & 42 Vict. c. 74. (15.)	Roads and Bridges (including Interest on Road Debt), 41 & 42 Vict. c. 51, &c. (For details, see p.). (16.)	Registration of Voters, 24 & 25 Vict. c. 83. (17.)	Valuation, 17 & 18 Vict. c. 91, &c. (18.)	Interest on Loans (excluding Road Debt). (19.)	Salaries or Fees and Outlay of County Officials (so far as charged to County General Assessment), 31 & 32 Vict. c. 82. (20.)	Salaries or Fees and Outlay of Procurators Fiscal and Clerks of the Peace (so far as charged to County General Assessment), 31 & 32 Vict. c. 82. (21.)	Lunatic Asylums, 20 & 21 Vict. c. 71, and 40 & 41 Vict. c. 56, s. 62. (22.)	Weights and Measures Act, 41 & 42 Vict. c. 49. (23.)	General Purposes, 52 & 53 Vict. c. 50, &c. (24.)	Public Health, 30 & 31 Vict. c. 101. (25.)	Oher Charges. (26.)	TOTAL. (27.)
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	838	–	723	210	27,807	870	397	964	542	188	–	166	2,606	4,856	1,526	51,198
2	422	–	–	65	21,530	432	505	Included in Roads and Public Health.	210	244	2,927	223	1,221	6,716	410	41,332
3	1,117	–	100	200	28,422	1,408	733	1,923	500	1,415	819	131	2,939	8,443	2,476	66,102
4	119	23	10	37	7,142	398	114	218	159	26	1,689	5	416	896	445	15,473
5	113	–	–	32	14,216	249	97	42	678	172	1,321	120	403	314	231	20,688
6	157	1	–	28	3,249	176	103	–	74	76	444	29	295	305	122	6,636
7	177	–	30	34	5,326	222	137	–	212	191	–	24	1,067	–	245	9,803
8	193	–		51	5,342	249	95	145	115	88	364	47	391	829	161	9,751
9	224	364	–	44	13,797	461	–	1,991	1,495	152	1,109	104	691	10,465	583	40,030
10	311	–	80	110	12,273	334	–	137	181	143	–	390	1,620	854	1,472	22,523
11	732	66	120	2,112	22,755	512	550	293	434	335	3,391	248	2,279	13,095	1,676	57,132
12	166	63	15	93	5,980	221	132	265	192	100	591	23	817	229	55	11,380
13	5,366	–	50	93	22,561	693	233	1,695	207	42	1,967	228	1,128	3,282	(j)1,864	48,748
14	389	38	220	104	20,965	332	316	–	479	60	–	134	884	2,079	717	30,945
15	100	–	–	56	11,394	282	92	49	342	267	680	–	349	1,344	453	19,810
16	554	Included in No. 11.	35	52	19,415	420	97	87	394	296	1,081	40	1,381	1,621	528	33,948
17	94	–	10	11	5,252	192	66	24	25	70	–	28	841	426	511	9,503
18	62	–	–	36	2,148	75	27	–	44	11	192	1	131	71	63	3,338
19	150	75	60	104	8,424	224	–	6	92	153	–	72	393	611	675	15,768
20	1,020	–	–	255	65,702	2,170	1,031	5,226	1,058	2,335	7,621	1,208	2,909	26,798	1,907	145,853
21	364	–	30	12	9,972	293	158	923	965	299	759	92	399	7,297	50	27,290
22	49	–	3	11	2,733	68	18	6	86	15	122	13	133	93	39	4,163
23	159	–	–	101	4,664	198	–	–	219	74	–	28	159	141	98	6,442
24	58	1	–	25	4,379	101	–	77	77	30	608	14	266	194	342	8,138
25	398	–	175	449	35,312	516	176	345	123	207	1,921	248	1,244	5,597	2,337	58,152
26	698	45	–	85	24,598	822	–	619	563	1,146	–	324	1,012	9,038	(k)8,928	52,275
27	244	361	20	18	13,624	255	134	390	1,265	236	901	20	832	1,355	2,105	27,432
28	312	202	–	107	11,136	290	111	79	755	199	1,454	–	1,320	1,222	269	21,215
29	116	–	–	14	2,304	68	–	–	12	108	297	–	379	33	142	5,532
30	374	123	50	59	16,640	539	191	957	213	78	2,332	30	1,861	4,303	284	38,164
31	125	–	–	36	7,060	175	79	22	130	85	325	17	783	301	64	11,042
32	255	14	100	205	6,539	264	–	14	145	93	–	1	663	480	143	11,991
33	230	39	–	172	1,596	336	–	99	332	33	–	47	259	236	272	3,651
	15,686	1,415	1,831	5,021	464,257	13,845	5,592	16,728	12,318	8,967	32,783	4,055	32,071	113,524	(l)26,183	935,438

(h) Includes 21,066*l.* compensation under City of Glasgow Act, 1891.
(i) Includes 2,071*l.* received from other counties for Police Stations, and in respect of road debt adjustments following on alterations of county boundaries.
(j) Includes 1,351*l.* for new militia buildings at Cupar.
(k) Includes expenditure of 3,604*l.* under Renfrew County and Paisley Burgh Buildings Act.
(l) Includes payments from Exchequer Grant; amounting to 11,532*l.* in respect of Technical Education; also 1,637*l.* in the Counties of Ross and Cromarty and Zetland for footpaths.

PARTICULARS relative to PAYMENTS to COUNTY COUNCILS out of LOCAL TAXATION (SCOTLAND) ACCOUNT and VOTES of PARLIAMENT during the Year ended 15th May 1893.

NAME OF COUNTY.	From Scottish Office, out of Local Taxation (Scotland) Account.					TOTAL.	From Her Majesty's Treasury, or other Government Departments, out of Votes.				TOTAL.
	Highlands and Islands Grant, 52 & 53 Vict. c. 50, s. 22 (1).	Roads Grant, 52 & 53 Vict. c. 50, s. 22 (2).	Police Pay and Clothing Grant, 52 & 53 Vict. c. 50, s. 22 (3).	Medical Officer's Grant, 53 & 54 Vict. c. 60, s. 2 (iii.) (a).	"Residue" Grant, 53 & 54 Vict. c. 60, s. 2 (iii.) (b).		Criminal Prosecutions.	Maintenance of Sheriff Court Buildings.	Maintenance and Removal of Prisoners.	Grant for Highland Footpaths.	
	(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)	(8.)	(9.)	(10.)	(11.)
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Aberdeen	–	1,966	3,145	802	1,967	7,880	134	52	170	–	356
Argyll	3,089	2,550 (2 years.)	2,197	627	924	9,387	–	420	834	–	1,254
Ayr	–	1,891	5,017	650	2,297	9,855	154	104	365	–	623
Banff	–	432	1,114	179	483	2,208	50	115	105	–	270
Berwick	–	673	1,006	57	718	2,454	–	80	74	–	154
Bute	–	153	371	99	121	744	–	130	7	–	137
Caithness	952	366	753	199	287	2,557	27	120	101	–	248
Clackmannan	–	307	422	93	178	1,000	24	105	–	–	129
Dumbarton	–	948	2,404	323	710	4,385	207	128	136	–	471
Dumfries	–	934	1,590	364	1,185	4,073	–	157	80	–	237
Edinburgh	–	1,745	3,012	487	1,536	6,780	224	627	96	–	947
Elgin	–	467	740	144	418	1,769	64	138	8	–	210
Fife	–	1,472	2,929	642	1,650	6,693	–	2,196	242	–	2,438
Forfar	–	1,444	1,631	238	1,225	4,538	11	397	99	–	507
Haddington	–	835	1,322	37	583	2,777	25	–	126	–	151
Inverness	2,769	913	2,165	561	745	7,153	–	423	110	1,750	2,283
Kincardine	–	367	704	297	500	1,868	36	99	29	–	164
Kinross	–	164	150	–	140	454	–	–	10	–	10
Kirkcudbright	–	643	1,057	223	719	2,642	19	120	34	–	173
Lanark	–	3,879	9,392	1,231	3,344	17,846	–	291	847	–	1,138
Linlithgow	–	731	1,534	209	675	3,149	–	130	82	–	212
Nairn	–	108	287	35	89	519	6	61	5	–	72
Orkney	373	220	–	53	147	793	–	79	–	–	79
Peebles	–	266	446	89	261	1,062	16	43	26	–	85
Perth	–	2,441	2,728	835	2,003	8,007	330	371	163	–	864
Renfrew	–	1,773	3,787	667	984	7,211	116	390	133	–	639
Ross and Cromarty	1,859	659	1,618	403	646	5,185	157	229	27	4,340	4,753
Roxburgh	–	828	1,422	289	796	3,335	66	114	95	–	275
Selkirk	–	148	519	81	147	895	3	106	86	–	195
Stirling	–	1,269	2,415	418	1,086	5,188	182	291	255	–	728
Sutherland	754	229	594	275	235	2,087	23	–	12	500	535
Wigtown	–	425	868	180	479	1,952	19	205	165	–	389
Zetland	204	94	–	121	77	496	17	61	–	2,000	2,078
TOTAL £.	10,000	31,340	57,339	10,908	27,355	136,942	1,910	7,782	4,522	8,590	22,804

DETAILS of EXPENDITURE on ROADS and BRIDGES, and Particulars of all LOANS due by COUNTY COUNCILS, applicable to the Year ended 15th May 1893.

NAME OF COUNTY.	Mileage of Roads in County.	Rateable Value of County for purpose of Road Assessment.	Details of Expenditure on Roads and Bridges.						Loans due by County Councils.				Sinking Fund.
			Construction of New Roads and Bridges.	Maintenance of Roads and Bridges.	Salaries of County and District Officials.	Interest on Road Debt (excluding Instalments).	Other Expenses.	TOTAL.	Outstanding at the beginning of the Year.	Borrowed during the Year.	Repaid during the Year (excluding Interest).	Outstanding at the close of the Year.	Total Amount, if any, remaining Invested at the close of the Year.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Aberdeen	2,277	872,185	–	24,352	2,524	87	844	27,807	21,657	5,330	(a)2,106	24,901	–
Argyll	1,403	387,825	267	19,471	1,759	31	–	21,528	18,653	2,660	1,056	20,257	–
Ayr	1,297	1,080,431	–	24,649	2,338	221	1,214	28,422	56,931	–	2,083	54,848	–
Banff	693	198,720	1,198	5,185	682	29	48	7,142	5,254	–	562	4,692	–
Berwick	612	311,333	3,265	9,405	610	574	362	14,216	15,561	3,300	802	18,059	–
Bute	128	67,110	52	2,575	220	–	402	3,249	1,861	650	31	2,483	–
Caithness	296	122,498	566	4,202	520	–	38	5,326	227	241	–	468	–
Clackmannan	66	85,588	884	3,453	490	497	18	3,342	15,242	–	448	14,794	–
Dumbarton	256	322,618	113	9,594	946	1,175	1,969	13,797	81,856	6,780	4,553	84,083	701
Dumfries	1,143	521,909	–	10,689	1,350	–	234	12,273	3,900	150	365	3,685	–
Edinburgh	565	669,644	–	20,231	1,862	–	662	22,755	7,463	3,485	381	10,567	–
Elgin	463	188,767	–	5,444	480	–	56	5,980	7,095	–	237	6,858	–
Fife	732	735,180	39	19,606	1,749	278	889	22,561	52,421	3,831	2,334	53,918	744
Forfar	940	505,042	185	17,125	1,395	800	1,460	20,965	20,620	–	3,647	16,973	–
Haddington	434	255,344	–	9,815	783	–	796	11,394	10,480	944	334	11,090	87
Inverness	1,542	320,000	–	17,609	1,809	160	337	19,415	6,647	3,000	455	9,192	–
Kincardine	512	237,351	4,488 Including Maintenance.	–	507	175	82	5,252	5,119	–	260	4,859	–
Kinross	115	68,112	–	1,844	213	74	17	2,148	1,554	–	213	1,341	–
Kirkcudbright	796	323,120	–	7,728	644	18	34	8,424	718	4,300	662	4,356	–
Lanark	1,246	1,611,628	10,513	48,135	2,987	267	3,800	65,702	153,145	33,050	29,979	156,216	–
Linlithgow	258	317,797	–	8,683	400	411	478	9,972	24,183	8,350	1,406	31,127	–
Nairn	175	36,081	–	2,486	125	4	118	2,733	331	–	43	288	–
Orkney	293	61,165	–	2,811	496	1,284	73	4,664	37,246	–	900	36,346	–
Peebles	235	115,414	416	2,868	452	119	524	4,379	5,067	–	293	4,774	–
Perth	1,467	899,334	20	29,719	2,475	2,698	400	35,312	72,365	2,600	3,700	71,265	–
Renfrew	429	404,918	1,297	19,738	2,273	–	1,290	24,598	14,826	10,000	2,125	22,701	–
Ross and Cromarty	850	269,697	4,222	8,347	713	187	155	13,624	9,616	–	402	9,214	–
Roxburgh	735	343,692	–	9,966	880	73	217	11,136	4,335	250	1,507	3,078	–
Selkirk	171	66,846	–	1,985	266	–	53	2,304	–	–	–	–	–
Stirling	518	453,074	–	13,837	962	768	1,073	16,640	25,043	215	714	24,544	–
Sutherland	629	99,928	2,921	3,476	568	–	95	7,060	642	7,000	24	7,618	–
Wigtown	527	212,278	–	5,291	648	–	600	6,539	401	–	48	353	–
Zetland	261	44,871	–	1,148	182	63	203	1,596	4,212	–	378	3,834	–
TOTAL	22,064	12,209,490	30,446	371,467	33,808	9,903	18,541	464,255	684,674	96,156	62,048	718,782	1,532

(a) Includes 687*l.*, old Turapike Debt written off.

ABSTRACT of Receipts and Expenditure of County Police

COUNTY.	RECEIPTS.								
	Exchequer Contribution.	Dividends and Interest.	Deductions and Stoppages from Pay of Police.	Fines.	Proportion of Receipts for Services of Constables lent.	Sale of Old Clothing.	Temporary Advances from Police Assessment to meet Deficiency in Income of Pension Funds.	Other Receipts.	
	1.	2.	3.	4.	5.	6.	7.	8.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Aberdeen	1,654	47	170	—	63	17	—	—	1
Argyll	730	21	113	—	4	1	146	—	2
Ayr	2,638	54	264	—	44	61	276	2	3
Banff	158	10	58	—	4	—	—	7	4
Berwick	52	8	54	—	—	—	—	—	5
Bute	18	3	19	—	2	—	73	—	6
Caithness	37	5	39	—	—	—	—	—	7
Clackmannan	22	3	25	—	17	4	—	—	8
Dumbarton	345	30	136	—	85	—	—	5	9
Dumfries	190	16	97	9	3	4	—	1	10
Edinburgh	144	29	156	—	—	30	—	14	11
Elgin	411	7	41	—	6	—	—	36	12
Fife	1,212	75	187	—	22	4	—	22	13
Forfar	382	23	88	—	89	16	—	—	14
Haddington	67	12	71	—	—	—	—	—	15
Inverness	1,892	22	127	—	66	—	—	—	16
Kincardine	145	8	36	—	5	2	—	4	17
Kinross	8	—	10	—	—	—	—	—	18
Kirkcudbright	52	7	55	—	8	6	—	—	19
Lanark	3,050	80	482	—	—	—	—	5	20
Linlithgow	414	11	82	1	—	11	—	11	21
Nairn	14	3	16	—	3	—	—	—	22
Peebles	21	6	22	—	—	—	12	10	23
Perth	477	24	149	—	18	14	—	3	24
Renfrew	976	47	147	—	21	21	—	—	25
Ross and Cromarty	369	3	84	—	—	—	35	—	26
Roxburgh	464	13	80	—	14	7	28	—	27
Selkirk	105	4	27	—	11	2	—	29	28
Stirling	134	27	149	—	46	—	—	—	29
Sutherland	308	5	36	—	—	—	—	—	30
Wigtown	306	3	39	—	3	—	48	3	31
TOTAL £.	16,795	606	3,059	10	534	200	618	152	

* At 15th May 1893 there was a balance of 56*l.* at credit of Capital Account of Kinross-shire Fund, but the Income Account had been overdrawn to extent of 64*l.*, making a net deficit of 8*l.* The deficiency on the Income Account was made good in 1893–94 by a temporary advance from Police Assessment, as required by Police (Scotland) Act, 1890.

Pension Funds during the Year ended 15th May 1893.

	RECEIPTS.		EXPENDITURE.								Amount remaining in the Funds at the end of the Year.
			Pensions		Gratuities						
	Proceeds of Pedlars' Certificates.	TOTAL.	To Constables.	To Widows and Children.	To Constables.	To Widows and Children.	Rateable Deductions paid to Constables on Retirement.	Repayment of Temporary Advances from Police Assessment, including Interest.	Other Payments.	TOTAL.	
	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	41	1,992	233	—	—	—	2	233	12	480	2,608
2	23	1,038	159	—	—	110	10	257	—	536	1,255
3	56	3,395	369	—	—	—	28	622	—	1,019	4,029
4	24	261	39	—	—	—	5	—	—	44	583
5	23	137	—	—	—	—	—	—	3	3	481
6	3	118	—	—	73	—	—	—	1	74	147
7	13	94	—	—	—	—	—	—	—	—	345
8	8	79	—	—	—	—	3	—	—	3	220
9	22	623	108	—	—	—	8	—	2	118	1,347
10	22	342	28	—	—	—	5	—	—	33	900
11	28	401	—	—	80	—	14	—	17	111	1,322
12	18	519	137	—	—	—	2	88	2	229	522
13	31	1,553	190	—	15	—	8	—	33	246	3,890
14	7	605	54	—	—	—	4	—	6	64	1,107
15	17	167	30	—	—	15	—	—	2	47	567
16	16	2,123	187	—	—	—	3	631	8	829	2,097
17	22	222	65	—	—	—	3	10	—	78	360
18	3	21	58	—	—	—	—	—	—	58	*—8
19	20	148	—	—	—	—	—	—	3	3	487
20	94	3,711	472	—	—	567	29	286	55	1,409	5,360
21	32	562	77	—	75	—	9	40	14	215	801
22	5	41	—	—	—	—	2	—	—	2	140
23	28	99	—	—	—	40	2	—	10	52	229
24	45	730	205	—	—	—	7	28	13	253	1,360
25	16	1,228	52	—	—	—	8	155	† 63	278	2,187
26	12	503	62	—	—	—	3	106	—	171	910
27	21	627	95	—	—	—	11	90	—	196	905
28	8	186	39	—	—	—	3	35	3	80	268
29	23	379	19	—	—	—	6	—	5	30	1,277
30	8	357	73	—	—	—	—	60	3	136	375
31	18	420	92	—	—	—	1	120	—	213	460
	707	22,681	2,843	—	243	732	176	2,731	255	7,010	36,501‡

† Includes 62*l.* paid to other authorities in respect of officers transferred.

‡ Includes 23,381*l.* invested.

No. 4.—DISTRICT FISHERY BOARDS.

ABSTRACT

OF

SUMS RAISED AND EXPENDED

BY

DISTRICT FISHERY BOARDS

DURING THE

YEAR ended 15th MAY 1893.

ABSTRACT of Sums raised and expended by District

DISTRICT BOARDS OF RIVERS.	Rateable Value of Fisheries.	RECEIPTS (exclusive of Balances).				
		Assessments, 25 & 26 Vict. c. 97.	Penalties and Expenses.	Other Sources of Income.	Total.	
	£.	£.	£.	£.	£.	
Alness	—	—	—	—	—	1
Annan	2,165	432	80	—	512	2
Awe	723	90	—	—	90	3
Balgay	40	26	—	—	26	4
Bervie	586	88	—	20	108	5
Conon	2,975	211	3	—	214	6
Cree	544	41	—	8	49	7
Dee (Aberdeen)	13,911	1,113	4	—	1,117	8
Dee (Solway)	1,463	73	—	—	73	9
Deveron	2,073	285	—	4	289	10
Don	3,964	793	17	—	810	11
Esk (North)	6,609	379	3	1	383	12
Esk (South)	3,012	241	14	—	255	13
Findhorn	3,491	320	—	—	320	14
Forth	3,765	455	8	1	464	15
Girvan	542	—	4	—	4	16
Kyle of Sutherland	2,613	261	—	—	261	17
Lochy	1,961	8	—	680	688	18
Nairn	1,343	—	—	2	2	19
Ness	3,253	325	13	—	338	20
Nith	756	99	24	1	124	21
Spey	9,687	1,009	5	—	1,014	22
Stinchar	—	—	—	—	—	23
Tay	19,008	1,141	46	—	1,187	24
Torridon	40	8	—	—	8	25
Tweed	14,573	2,940	156	20	3,116	26
Ugie	358	27	—	—	27	27
Urr	—	—	—	—	—	28
Ythan	1,004	125	2	—	127	29
Total £.	100,459	10,490	379	737	11,606	30

FISHERY BOARDS, during the Year ended 15th May 1893.

	EXPENDITURE (exclusive of Balances).				LOANS.				SINKING FUND.
	Wages and Salaries of Clerks, Constables, Bailiffs, Watchers, &c.	Interest of Loans.	Other Expenses.	TOTAL.	Outstanding at the beginning of the Year.	Borrowed during the Year.	Repaid during the Year.	Outstanding at the close of the Year.	Total Amount remaining Invested at the close of the Year.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	20	—	3	23	—	—	—	—	—
2	333	—	58	391	—	—	—	—	—
3	70	—	3	73	—	—	—	—	—
4	25	—	1	26	—	—	—	—	—
5	99	—	1	100	—	—	—	—	—
6	133	—	17	150	—	—	—	—	—
7	56	—	1	57	—	—	—	—	—
8	687	—	552	1,239	—	—	—	—	—
9	60	—	—	60	—	—	—	—	—
10	280	1	12	293	—	—	—	—	—
11	531	—	321	852	—	—	—	—	—
12	359	—	11	370	—	—	—	—	—
13	211	—	36	247	—	—	—	—	—
14	322	1	3	326	—	—	—	—	—
15	425	—	83	508	—	—	—	—	—
16	5	—	2	7	—	—	—	—	—
17	189	—	5	194	—	—	—	—	—
18	685	—	2	687	—	—	—	—	—
19	74	—	2	76	—	—	—	—	—
20	282	1	38	321	—	—	—	—	—
21	90	—	69	159	—	—	—	—	—
22	982	—	17	999	—	—	—	—	—
23	—	—	—	—	—	—	—	—	—
24	864	—	336	1,200	—	—	—	—	—
25	8	—	—	8	—	—	—	—	—
26	2,766	—	341	3,107	—	—	—	—	—
27	25	—	2	27	—	—	—	—	—
28	—	—	—	—	—	—	—	—	—
29	117	3	7	127	—	—	—	—	—
30	9,698	6	1,923	11,627	—	—	—	—	—

ABSTRACT of RETURNS from DISTRICT FISHERY BOARDS, for the Two Years ending 15th May 1892 and 1893.

	1892.	1893.
RECEIPTS:	£.	£.
Assessments	10,611	10,490
Penalties and Expenses	365	379
Other Sources	811	737
TOTAL £.	11,787	11,606
From Loans	—	—
TOTAL £.	11,787	11,606
EXPENDITURE:		
Wages and Salaries	10,171	9,698
Interest	10	6
Other Expenses	1,424	1,923
TOTAL £.	11,605	11,627
Repayment of Loans	110	—
TOTAL £.	11,715	11,627
Loans outstanding at close of Financial Year	—	—
Sinking Funds, invested at close of Year	—	—
Rateable Value of Fisheries	97,523	100,459

No. 5.—BURGH RATES.

ABSTRACT

OF

RETURNS FROM EACH BURGH IN SCOTLAND,

1893.

NOTE.—The Return, under the Roads and Bridges Act, 1878, formerly shewn separately, is now amalgamated with this Return.

ABSTRACT of RETURNS from each BURGH in SCOTLAND, 1893.

COUNTY AND BURGH.	RECEIPT.																	
	Revenue from Property and Investments and Common Good.	ASSESSMENTS UNDER GENERAL OR SPECIAL POLICE ACTS.							Assessments (General and Special) under Public Health Acts.	Assessments under Roads and Bridges Act, 1878.	ASSESSMENTS							
		Police Assessment.	General Sewerage.	Special Sewerage.	Water Assessment.	Foot Pavement.	General Improvement.	Private or Special or other Improvement.			Burial Grounds Act, 1855.	Public Libraries Acts, 1867, 1871, 1877.	Housing of the Working Classes Acts.	Public Parks Act, 1878.	Registration of Births, &c. (17 & 18 Vict. c. 80).	Registration of Voters and Election of Councillors (19 & 20 Vict. c. 58, and 33 & 34 Vict. c. 92).	Valuation of Lands and Heritages (17 & 18 Vict. c. 91).	
ABERDEEN:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Aberdeen	2,551	30,962	9,283	2,470	20,343	–	–	6,744	5,939	–	–	1,980	915	2,310	555	1,229	202	1
Ballater		35	–	–	213	–	–	–	23	–	–	–	–	–	–	–	–	2
Fraserburgh	–	949	443	–	1,062	–	–	–	105	325	–	–	–	–	–	–	–	3
Huntly	–	340	103	103	195	–	–	–	16	–	–	–	–	–	–	–	–	4
Inverurie	–	186	–	–	–	–	–	–	431	161	–	–	–	–	26	28	22	5
Kintore	–	13	–	–	–	–	–	–	76	74	–	–	–	–	–	27	–	6
Peterhead	4	1,841	162	–	351	–	144	–	900	290	–	127	–	–	37	147	–	7
Rosehearty	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	8
Turriff	–	257	47	–	21	–	–	–	–	–	–	–	–	–	–	–	–	9
ARGYLL:																		
Campbeltown	91	806	397	–	–	–	–	–	247	1,021	–	–	–	–	–	125	126	10
Dunoon	–	3,306	–	–	86	–	174	–	866	1.082	–	–	–	–	–	–	–	11
Inverary	493	–	–	–	78	–	–	–	10	123	–	–	–	–	–	–	–	12
Lochgilphead	–	237	–	–	–	–	–	–	131	–	–	–	–	–	–	–	–	13
Oban	56	1,959	415	–	1,183	–	143	–	–	–	–	–	–	–	–	38	3	14
Tobermory	–	81	214	–	310	–	–	–	–	–	–	–	–	–	–	–	–	15
AYR:																		
Ardrossan	187	895	225	–	734	–	–	–	171	617	–	–	–	–	–	–	–	16
Ayr	5,799	5,967	523	–	–	–	–	–	124	2,031	294	478	–	–	124	124	124	17
Cumnock and Holmhead	–	162	–	–	227	–	–	–	–	100	–	–	–	–	–	–	–	18
Darvel	–	34	34	17	125	–	34	–	–	–	–	–	–	–	–	–	–	19
Galston	45	247	65	63	–	–	–	–	255	–	–	–	–	–	–	–	–	20
Girvan	–	306	366	–	–	–	–	–	656	–	–	–	–	–	–	–	–	21
Irvine	–	1,316	–	81	1,068	–	–	195	231	183	–	–	–	–	58	–	173	22
Kilmarnock	1,739	3,487	–	–	–	–	210	420	408	2,312	–	–	–	–	211	211	–	23
Kilwinning	–	255	–	–	–	–	–	–	604	–	–	–	–	–	–	–	–	24
Largs	63	684	–	–	1,089	–	85	–	266	–	–	–	–	–	–	–	–	25
Maybole	–	467	430	–	685	–	–	–	–	–	–	–	–	–	–	–	–	26
Newmilns and Greenholm	11	182	–	–	–	–	–	–	478	–	–	–	–	–	–	–	–	27
Saltcoats	–	635	–	–	955	–	–	–	80	433	–	–	–	–	–	–	–	28
Stewarton	–	107	42	–	73	–	–	–	–	–	–	–	–	–	–	–	–	29
BANFF:																		
Aberchirder	–	65	13	–	60	–	–	–	–	–	–	–	–	–	–	–	–	30
Banff	562	506	23	279	–	–	–	–	674	178	–	–	–	–	22	53	22	31
Buckie	–	488	–	–	–	–	–	–	502	335	–	–	–	–	–	–	–	32
Cullen	75	275	–	–	–	–	–	–	–	68	68	–	–	–	12	38	2	33
Dufftown	–	57	47	–	116	–	–	–	–	–	–	–	–	–		–	–	34
Keith	–	195	–	138	–	–	–	–	410	364	–	–	–	–		–	–	35
Macduff	182	280	–	–	–	–	–	–	437	132	–	–	–	–	–	–	–	36
Portsoy	–	150	–	–	–	–	–	–	226	–	–	–	–	–	–	–	–	37

Note.—Receipts from the following sources have been included under "Any other Receipts:" sale of lairs in cemeteries and fees for interments; sale of town's refuse: water rents; gas meter fees; rent of slaughter-houses; fees for weighing machines; contributions from proprietors for drainage, water and paving works; payments for services of police; free library catalogues and fines; hawkers' licenses and pedlars' certificates; public baths and washhouses; patients in hospital, &c.

ABSTRACT of RETURNS from each BURGH in SCOTLAND, 1893.

RECEIPT.

	UNDER OTHER GENERAL ACTS.								OTHER ASSESSMENTS UNDER SPECIAL ACTS.			Grants in Aid.						
	Lunacy (20 & 21 Vict. c. 71).	Contagious Diseases (Animals) Act (41 & 42 Vict. c. 74).	Militia Acts.	Sheriff Court-Houses Act.	Cess and Land Tax Acts.	Assessments under the Weights and Measures Act, 1878.	Assessment for Gas Supply and Measures, under Act 22 & 23 Vict. c. 66.	Bell and Petty Customs Assessment, under Acts 33 & 34 Vict. c. 42, and 42 Vict. c. 13.	Roads not under Roads and Bridges Acts.	Water Rates.	Other Acts.	Local Taxation Contributions.	Treasury Subventions.	Compensations, &c. under Prisons Act, 1877.	Penalties and Fees, &c.	Sale of Property.	Any other Receipts.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	–	477	–	–	101	991	5,085	–	* 4,198	11,582	373	–	1,561	–	3,392	113,243
2	–	–	–	–	–	–	–	–	–	–	–	15	–	–	–	–	–	286
3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	268	3,152
4	–	–	–	–	–	–	–	–	–	–	–	24	–	–	33	–	23	837
5	–	–	–	6	7	–	–	–	–	–	–	26	–	–	36	–	4	933
6	–	–	–	2	–	–	–	–	–	–	–	–	–	–	–	–	11	203
7	–	–	–	42	–	–	–	–	–	–	–	343	21	–	165	–	278	4,852
8	–	–	–	–	–	–	–	–	–	98	–	–	–	–	–	–	9	107
9	–	–	–	–	–	–	–	–	–	–	–	23	–	–	18	–	43	409
10	251	–	–	–	–	–	–	–	–	808	† 372	418	–	–	24	–	423	5,109
11	–	–	–	–	–	–	–	–	–	–	–	184	–	–	66	–	110	5,874
12	15	–	–	–	–	–	–	–	–	–	25	37	–	–	5	–	–	786
13	–	–	–	–	–	–	–	–	–	–	–	13	–	–	10	–	123	514
14	289	–	–	–	–	–	–	–	918	130	–	163	23	–	28	–	405	5,788
15	–	–	–	–	–	–	–	–	–	–	–	–	14	–	–	–	20	639
16	–	–	–	–	–	–	–	–	–	–	–	81	2	–	41	–	‡3,948	6,901
17	–	–	–	–	120	–	–	–	–	6,913	§ 1,544	2,013	–	–	304	–	–	26,482
18	–	–	–	–	–	–	–	–	–	–	–	38	–	–	47	–	43	617
19	–	–	–	–	–	–	–	–	–	–	–	35	–	–	8	–	–	287
20	–	–	–	–	–	–	–	–	–	–	–	19	–	–	6	–	24	724
21	–	–	–	–	–	–	–	–	–	–	–	32	–	–	26	–	139	1,525
22	1	–	–	–	58	–	–	–	–	–	–	120	–	–	134	–	‖ 4,579	8,197
23	–	–	–	–	–	–	–	–	–	–	408	1,798	72	–	250	–	933	12,459
24	–	–	–	–	–	–	–	–	–	–	–	31	–	–	70	–	32	992
25	–	–	–	–	–	–	–	–	–	–	–	66	–	–	41	–	134	2,428
26	–	–	–	–	–	–	–	–	–	–	–	25	–	–	50	–	–	1,657
27	–	–	–	–	–	–	–	–	–	–	–	22	–	–	–	–	149	842
28	–	–	–	–	–	–	–	–	–	–	–	14	–	–	59	–	295	2,471
29	–	–	–	–	–	–	–	–	–	–	–	3	–	–	–	–	34	259
30	–	–	–	–	–	–	–	–	–	–	–	6	–	–	7	–	8	159
31	66	–	–	–	–	–	–	57	–	–	235	44	11	–	8	–	97	2,837
32	–	–	–	–	–	–	–	–	–	–	–	60	4	–	25	–	–	1,414
33	30	2	–	–	–	–	–	–	–	–	–	20	–	–	29	–	38	657
34	–	–	–	–	–	–	–	–	–	–	–	12	–	–	10	–	34	276
35	–	–	–	–	–	–	–	–	12	–	–	73	–	–	39	–	100	1,331
36	–	–	–	–	–	–	–	–	–	–	–	39	–	–	14	–	28	1,112
37	–	–	–	–	6	–	–	–	–	–	–	15	1	–	9	–	14	421

* Rogue money, 2,071*l.*; County and Municipal Buildings Act, 2,127*l.*
† Campbeltown Burgh and Harbour Act, 1876.
‡ Water revenue, 2,129*l.*; gas revenue, 2,553*l.*
§ Ayr Bridge Act, 1,036*l.*; Streets Improvement under Ayr Burgh Act, 508*l.*
‖ Includes water sold by meter, 3,122.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

COUNTY AND BURGH.	RECEIPT.																	
	Revenue from Property and Investments and Common Good.	ASSESSMENTS UNDER GENERAL OR SPECIAL POLICE ACTS.							Assessments (General and Special) under Public Health Acts.	Assessments under Roads and Bridges Act, 1878.	ASSESSMENTS							
		Police Assessment.	General Sewerage.	Special Sewerage.	Water Assessment.	Foot Pavement.	General Improvement.	Private or Special or other Improvement.			Burial Grounds Act, 1855.	Public Libraries Acts, 1867, 1871, 1877.	Housing of the Working Classes Acts.	Public Parks Act, 1878.	Registration of Births, &c. (17 & 18 Vict. c. 80).	Registration of Voters and Election of Councillors (19 & 20 Vict. c. 58, and 33 & 34 Vict. c. 99).	Valuation of Lands and Heritages (17 & 18 Vict. c. 91).	
BERWICK:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Coldstream	–	345	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1
Duns	101	316	72	–	–	–	–	–	209	–	–	–	–	–	–	–	–	2
Eyemouth	–	345	22	–	94	–	–	–	29	–	–	–	–	–	–	–	–	3
Lauder (Town Council)	597	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4
Lauder (Commissioners)	80	–	–	–	–	–	–	–	58	–	–	–	–	–	–	–	–	5
BUTE:																		
Millport	–	623	–	53	–	–	62	–	–	–	–	–	–	–	–	–	–	6
Rothesay	–	1,243	–	–	–	–	–	20	1,503	1,134	–	–	–	175	37	89	87	7
CAITHNESS:																		
Pulteneytown	–	495	–	–	–	–	–	–	57	27	–	–	–	–	–	–	–	8
Thurso	–	595	–	–	–	–	–	–	765	499	–	42	–	–	–	–	–	9
Wick	174	560	–	–	568	–	–	–	–	–	–	–	–	–	–	–	–	10
CLACKMANNAN:																		
Alloa	159	2,480	540	–	–	–	–	13	–	1,207	–	177	–	–	–	–	–	11
Alva	–	1,050	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	12
Dollar	–	235	–	–	–	–	–	–	187	243	–	–	–	–	–	–	–	13
Tillicoultry	–	528	–	–	–	–	–	–	–	269	–	–	–	–	–	–	–	14
DUMBARTON:																		
Clydebank	–	1,520	–	898	–	–	–	180	190	778	–	–	–	–	–	–	–	15
Cove and Kilcreggan	11	85	–	–	–	–	–	–	788	–	–	–	–	–	–	–	–	16
Dumbarton	1,740	2,525	–	49	–	–	–	–	220	1,317	–	220	–	–	59	119	59	17
Helensburgh	3,385	–	236	–	–	–	–	–	889	923	–	–	–	–	–	–	–	18
Kirkintilloch	–	882	236	–	–	–	–	–	4,274	685	–	–	–	–	–	–	–	19
Milngavie	–	190	–	–	–	–	63	–	94	–	–	–	–	–	–	–	–	20
DUMFRIES:																		
Annan	689	521	218	4	928	–	–	–	–	218	–	–	–	–	–	–	–	21
Dumfries (Town Council)	2,046	–	–	–	–	–	–	–	–	–	–	–	–	–	51	101	79	22
Dumfries (Commissioners)	6	3,054	267	–	–	267	–	–	235	–	–	–	–	–	–	–	–	23
Dumfries (Water Commissioners)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	24
Langholm	–	434	–	–	177	–	–	–	145	–	–	–	–	–	–	–	–	25
Lochmaben	30	137	–	–	–	–	–	–	–	24	–	–	–	–	–	14	10	26
Lockerbie	–	262	–	–	–	–	–	–	1,024	–	–	–	–	–	–	–	–	27
Moffat	81	455	91	9	425	122	–	–	30	–	–	–	–	–	–	–	–	28
Sanquhar	154	69	–	–	–	–	–	–	28	41	–	–	–	–	–	21	7	29
EDINBURGH:																		
Bonnyrigg	–	283	–	–	–	6	–	–	35	–	–	–	–	–	–	–	–	30
Dalkeith	104	831	–	–	1,201	–	–	–	121	243	–	–	–	–	–	–	–	31
Edinburgh	1,567	102,516	20,779	–	–	–	11,462	–	12,860	42,157	–	–	–	–	2,094	3,299	1,574	32
Edinburgh and District Water Trust.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	33
Edinburgh and Leith Corporations Gas Commissioners.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	34
Lasswade	–	165	–	–	–	–	–	–	7	–	–	–	–	–	–	–	–	35
Leith	1,691	21,327	1,713	1,902	–	–	–	1,358	2,516	–	–	–	5,240	1,030	469	374	561	36
Loanhead	–	298	–	210	–	–	35	–	17	–	–	–	–	–	–	–	–	37
Musselburgh	2,192	2,007	–	–	–	–	–	–	798	896	–	–	–	–	–	65	–	38
Penicuick	1	220	–	–	269	–	–	–	44	–	–	–	–	–	–	–	–	39
Portobello	–	2,860	–	–	–	–	–	463	284	284	316	–	–	142	47	47	47	40

* Includes 698*l.* received from a bazaar. † £14 included in assessments. ‡ Includes meter rates, 23,638*l.* Includes gas sold by meter, 245,036*l.*

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

RECEIPT.

	UNDER OTHER GENERAL ACTS.								OTHER ASSESSMENTS UNDER SPECIAL ACTS.			Grants in Aid.						TOTAL.
	Lunacy (20 & 21 Vict. c. 71).	Contagious Diseases (Animals) Act (41 & 42 Vict. c. 74).	Militia Acts.	Sheriff Court-Houses Act.	Cess and Land Tax Acts.	Assessments under the Weights and Measures Act, 1878.	Assessment for Gas Supply and Measures, under Act 22 & 23 Vict. c. 66.	Bell and Petty Customs Assessment, under Acts 33 & 34 Vict. c. 42, and 42 Vict. c. 13.	Roads not under Roads and Bridges Acts.	Water Rates.	Other Acts.	Local Taxation Contributions.	Treasury Subventions.	Compensations, &c. under Prisons Act, 1877.	Penalties and Fees &c.	Sale of Property.	Any other Receipts.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	–	–	–	–	–	–	–	–	–	29	–	–	–	–	25	399
2	–	–	–	–	–	–	–	–	–	–	–	30	–	–	–	–	*715	1,443
3	–	–	–	–	–	–	–	–	–	–	–	17	–	–	10	–	5	522
4	–	–	–	–	–	–	–	–	–	–	–	24	–	–	–	–	–	621
5	–	–	–	–	–	–	–	–	–	–	–	2	–	–	–	–	8	148
6	–	–	–	–	–	–	–	–	–	–	–	55	–	–	15	–	143	951
7	407	–	–	–	38	–	–	–	–	2,503	–	453	43	–	70	–	1,227	9,029
8	–	–	–	–	–	–	–	–	–	–	–	6	14	–	2	–	9	610
9	–	–	–	–	–	–	–	–	–	–	–	41	–	–	–	–	13	1,955
10	–	–	–	–	–	–	–	–	246	–	–	60	–	–	–	–	16	1,624
11	–	–	–	–	–	–	–	–	–	1,109	–	722	–	–	77	–	897	7,381
12	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,050
13	–	–	–	–	–	–	–	–	–	–	–	46	–	–	–	–	29	740
14	–	–	–	–	–	–	–	–	–	–	–	35	–	–	–	–	14	846
15	–	–	–	–	–	–	–	–	–	–	–	212	–	–	166	–	–	3,944
16	–	–	–	–	–	–	–	–	–	–	–	27	–	–	–	–	–	911
17	119	–	–	–	–	–	–	–	–	2,932	659	1,323	†	–	302	22	722	12,387
18	–	–	–	–	–	–	–	–	–	–	–	168	–	–	–	–	616	6,217
19	–	–	–	–	–	–	–	–	–	–	–	135	–	–	207	–	281	6,700
20	–	–	–	–	–	–	–	–	–	–	–	28	–	–	–	–	54	429
21	–	–	–	–	–	–	–	–	–	–	–	105	–	–	–	–	164	2,847
22	–	34	–	–	242	–	–	–	–	–	–	–	–	–	–	–	5	2,558
23	–	–	–	–	–	–	–	–	1,175	–	–	898	38	–	614	–	411	6,965
24	–	–	–	–	–	–	–	–	–	1,937	–	–	4	–	–	–	909	2,850
25	–	–	–	–	–	–	–	–	–	–	–	8	–	–	–	–	11	775
26	–	–	–	–	8	–	–	–	–	–	–	11	–	–	14	–	4	252
27	–	–	–	–	–	–	–	–	–	–	–	26	–	–	11	–	66	1,389
28	–	–	–	–	–	–	–	–	–	–	–	40	–	–	15	287	3	1,558
29	–	–	–	–	–	–	–	–	–	–	–	28	–	–	5	–	–	353
30	–	–	–	–	–	–	–	–	–	–	–	26	–	–	–	–	8	358
31	–	–	–	–	–	–	–	–	–	–	–	111	–	–	–	–	–	2,611
32	–	1,073	–	–	2,304	–	–	–	–	–	–	30,788	2,062	–	7,417	–	¶ 13,331	255,283
33	–	–	–	–	–	–	–	–	–	50,818	–	–	–	–	–	–	‡ 33,293	84,111
34	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	§261,489	261,489
35	–	–	–	–	–	–	–	–	–	–	–	12	–	–	–	–	7	191
36	–	283	–	–	–	–	–	–	–	–	‖ 1,013	6,547	283	–	1,683	5,954	6,020	59,946
37	–	–	–	–	–	–	–	–	–	–	–	26	–	–	–	–	33	619
38	129	–	–	–	5	–	–	–	–	2,143	–	352	–	4	116	–	1,149	9,856
39	–	–	–	–	–	–	–	–	–	–	–	32	–	–	–	–	8	574
40	93	–	–	–	–	–	–	–	–	–	–	144	–	18	194	–	508	5,447

‖ Water of Leith Purification Act.

¶ Includes special services of constable, 2,091*l.*; Proceeds of sale of street manure, 1,106*l.*; Recoveries of allocated charges for works on private streets, 5,250*l.*

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

COUNTY AND BURGH.	RECEIPT.																	
		ASSESSMENTS UNDER GENERAL OR SPECIAL POLICE ACTS.									ASSESSMENTS							
	Revenue from Property and Investments and Common Good.	Police Assessment.	General Sewerage.	Special Sewerage.	Water Assessment.	Foot Pavement.	General Improvement.	Private or Special or other Improvement.	Assessments (General and Special) under Public Health Acts.	Assessments under Roads and Bridges Act, 1878.	Burial Grounds Act, 1855.	Public Libraries Acts, 1867, 1871, 1877.	Housing of the Working Classes Acts.	Public Parks Act, 1878.	Registration of Births, &c. (17 & 18 Vict. c. 80).	Registration of Voters and Election of Councillors (19 & 20 Vict. c. 58, and 33 & 34 Vict. c. 92).	Valuation of Lands and Heritages (17 & 18 Vict. c. 91).	
ELGIN:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Elgin	979	1,949	141	–	1,533	141	136	–	–	946	–	122	–	–	34	42	41	1
Forres	–	387	–	129	–	32	–	–	–	374	–	–	–	–	–	–	–	2
Lossiemouth	–	222	–	–	–	–	–	–	416	–	–	–	–	–	–	–	–	3
Rothes	–	74	48	–	126	–	11	–	–	–	–	–	–	–	–	–	–	4
FIFE:																		
Anstruther-Easter	121	162	101	–	330	–	–	–	–	150	–	–	–	–	10	38	19	5
Anstruther-Wester	79	11	–	–	–	–	–	–	120	14	–	–	–	–	–	8	6	6
Auchtermuchty	–	–	–	–	–	–	23	–	–	–	–	–	–	–	–	–	–	7
Buckhaven	–	463	12	122	–	–	–	–	411	156	–	–	–	–	–	–	–	8
Burntisland	497	1,020	61	–	–	–	104	–	103	208	180	–	–	–	58	26	26	9
Cowdenbeath	–	218	187	–	777	–	–	–	–	–	–	–	–	–	–	–	–	10
Crail	255	28	–	–	224	–	–	–	101	88	–	–	–	–	14	18	–	11
Culross	52	9	–	–	–	–	–	–	25	69	–	–	–	–	–	14	8	12
Cupar (Town Council)	343	–	–	–	–	–	–	–	–	–	–	–	–	–	–	62	21	13
Cupar (Commissioners)	141	688	–	–	–	–	–	–	–	364	–	–	–	–	–	–	–	14
Dunfermline	5,099	3,293	–	–	–	–	–	–	548	299	–	299	–	–	–	–	–	15
Dysart	1,083	426	–	–	–	–	–	–	15	122	–	–	–	–	–	–	–	16
Earlsferry	68	7	–	–	–	–	–	–	216	–	–	–	–	–	–	–	–	17
Elie	–	159	–	–	–	–	–	–	671	–	–	–	–	–	–	–	–	18
Falkland	47	–	–	–	–	–	–	–	41	41	–	–	–	–	–	7	–	19
Inverkeithing (Town Council)	541	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	20
Inverkeithing (Commissioners)	–	188	145	–	733	–	–	–	–	81	–	–	–	–	–	–	–	21
Kilrenny	41	156	–	–	333	–	–	–	–	122	–	–	–	–	11	30	10	22
Kinghorn	853	370	–	–	20	–	–	–	26	114	–	–	–	–	–	–	–	23
Kirkcaldy (Town Council)	1,004	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	24
Kirkcaldy (Commissioners)	–	4,451	–	–	–	1,209	–	–	1,821	1,012	451	–	–	–	70	187	–	25
Kirkcaldy and Dysart Water Commissioners.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	26
Ladybank	–	67	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	27
Leslie	–	116	–	–	–	–	–	–	23	–	–	–	–	–	–	–	–	28
Leven	66	566	105	–	1,129	–	–	–	–	–	–	–	–	–	–	–	–	29
Lochgelly	12	142	89	–	–	–	29	2	494	–	–	–	–	–	–	–	–	30
Markinch	–	189	161	–	–	–	–	–	–	–	–	–	–	–	–	–	–	31
Newburgh	220	23	16	–	313	–	–	–	–	53	–	–	–	–	–	9	9	32
Newport	–	695	–	314	–	–	–	–	–	390	–	–	–	–	–	–	–	33
Pittenweem	–	82	–	–	190	–	–	–	–	62	–	–	–	–	–	42	–	34
St. Andrew's	52	1,422	–	82	–	123	81	–	1,735	555	–	–	–	–	30	30	10	35
Tayport	54	407	–	243	–	–	–	–	–	193	–	–	–	–	–	–	–	36
FORFAR:																		
Arbroath (Town Council)	1,483	–	–	–	–	–	–	–	–	–	265	–	–	–	126	84	126	37
Arbroath (Commissioners)	143	3,630	–	–	1,184	411	319	–	917	494	–	–	–	–	–	–	–	38
Brechin	329	277	–	–	2	277	–	–	1,652	535	–	102	–	–	–	55	–	39
Broughty Ferry	–	3,132	734	–	–	–	–	–	–	393	–	–	–	–	–	–	–	40
Carnoustie	–	438	–	–	–	–	–	–	1,156	625	–	–	–	–	–	–	–	41
Dundee (Town Council)	6,426	–	–	–	–	–	–	–	–	–	–	2,710	–	–	966	678	68	42
Dundee (Commissioners)	16,589	37,851	–	5,946	–	–	–	7,600	6,612	–	–	–	–	–	–	–	–	43
Dundee (Water Commissioners)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	44
Forfar (Town Council)	158	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	45

* Includes 290*l.* received from a bazaar in aid of rates.

† Includes water sold by meter, 3,590*l.*

‡ Premiums on debenture stock issued.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

RECEIPT.

	UNDER OTHER GENERAL ACTS.								OTHER ASSESSMENTS UNDER SPECIAL ACTS.			Grants in Aid.						
	Lunacy (20 & 21 Vict. c. 71).	Contagious Diseases (Animals) Act (41 & 42 Vict. c. 74).	Militia Acts.	Sheriff Court-Houses Act.	Cess and Land Tax Acts.	Assessments under the Weights and Measures Act, 1878.	Assessment for Gas Supply and Measures, under Act 22 & 23 Vict. c. 66.	Bell and Petty Customs Assessment, under Acts 33 & 34 Vict. c. 42, and 42 Vict. c. 13.	Roads not under Roads and Bridges Acts.	Water Rates.	Other Acts.	Local Taxation Contributions.	Treasury Subventions.	Compensations, &c., under Prisons Act, 1877.	Penalties and Fees, &c.	Sale of Property.	Any other Receipts.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	137	25	–	–	–	–	–	–	–	–	–	683	–	–	58	–	737	7,704
2	63	–	–	–	–	–	–	–	–	–	–	73	–	–	31	–	355	1,444
3	–	–	–	–	–	–	–	–	–	–	–	29	–	–	31	43	–	741
4	–	–	–	–	–	–	–	–	–	–	–	15	–	–	14	–	–	288
5	9	–	–	–	–	–	–	–	–	–	–	17	–	–	–	–	23	980
6	6	–	–	–	–	–	–	–	–	–	–	6	–	–	–	–	1	251
7	–	–	–	–	–	–	–	–	–	–	–	18	–	–	–	–	–	41
8	–	–	–	–	–	–	–	–	–	–	–	54	–	–	–	–	3	1,221
9	28	–	26	–	–	22	–	–	–	1,520	–	174	–	–	50	–	715	4,818
0	–	–	–	–	–	–	–	–	–	–	–	22	–	–	74	–	622	1,900
1	–	–	–	–	–	–	–	–	–	–	–	18	–	–	–	–	26	772
2	4	–	–	–	3	1	–	–	–	–	–	17	–	–	–	–	38	240
3	62	–	–	–	46	–	–	–	–	–	–	–	–	–	–	–	2	536
4	–	–	–	–	–	–	–	–	–	1,334	–	69	13	–	27	–	72	2,708
5	–	–	–	–	–	–	–	–	–	6,963	–	734	–	–	244	–	256	17,735
6	–	–	–	–	25	–	–	–	–	–	–	241	–	–	11	–	15	1,938
7	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	291
8	–	–	–	–	–	–	–	–	–	–	–	14	–	–	–	–	14	858
9	7	–	–	–	–	–	–	–	–	–	–	7	–	–	–	–	24	174
0	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	450	6	997
1	–	–	–	–	–	–	–	–	–	–	–	51	–	–	–	–	10	1,208
2	20	–	–	–	–	–	–	–	–	–	–	17	–	–	–	–	*338	1,078
3	52	–	–	–	14	–	–	–	–	–	–	31	5	–	–	–	–	1,485
4	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,004
5	244	–	35	–	113	–	–	–	–	–	–	1,039	10	–	–	–	471	11,113
6	–	–	–	–	–	–	–	–	–	2,815	–	–	–	–	–	–	†3,611	6,426
7	–	–	–	–	–	–	–	–	–	–	–	9	–	–	–	–	–	76
8	–	–	–	–	–	–	–	–	–	–	–	21	–	–	–	–	–	160
9	–	–	–	–	–	–	–	–	–	–	–	36	–	–	24	–	–	1,926
0	–	–	–	–	–	–	–	–	–	–	–	20	–	–	92	169	50	1,099
1	–	–	–	–	–	–	–	–	–	–	–	14	–	–	–	–	7	371
2	13	–	–	–	–	–	–	28	–	–	–	15	–	–	–	–	–	697
3	–	–	–	–	–	–	–	–	–	–	–	57	–	–	–	–	–	1,456
4	–	–	–	–	–	–	–	–	–	–	–	26	–	–	–	–	–	402
5	91	–	–	–	21	–	–	–	–	–	–	144	–	–	33	–	334	4,743
6	–	–	–	–	–	–	–	–	–	–	–	49	1	–	–	–	52	999
7	–	–	–	–	100	–	–	–	–	–	–	878	–	–	–	–	441	3,503
8	–	–	–	–	–	–	–	–	–	–	–	1,125	25	–	140	–	4,214	12,602
9	–	–	–	–	–	–	156	–	–	–	–	257	31	–	2	–	1,352	5,027
0	–	–	–	–	–	–	–	–	–	–	–	486	19	–	46	–	403	5,213
1	–	–	–	–	–	–	–	–	–	–	–	55	–	–	–	–	66	2,340
2	–	–	–	–	575	60	60	–	–	–	–	1,384	–	–	185	–	3,181	16,293
3	–	–	–	–	–	–	–	–	7,428	–	–	7,085	151	–	1,160	–	9,250	99,672
4	–	–	–	–	–	–	–	–	–	44,321	–	–	–	–	–	–	‡1,339	45,660
5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	158

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

COUNTY AND BURGH.	RECEIPT.																	
	Revenue from Property and Investments and Common Good.	ASSESSMENTS UNDER GENERAL OR SPECIAL POLICE ACTS.							Assessments (General and Special) under Public Health Acts.	Assessments under Roads and Bridges Act, 1878.	ASSESSMENTS							
		Police Assessment.	General Sewerage.	Special Sewerage.	Water Assessment.	Foot Pavement.	General Improvement.	Private or Special or other Improvement.			Burial Grounds Act, 1855.	Public Libraries Acts, 1867, 1871, 1877.	Housing of the Working Classes Acts.	Public Parks Act, 1878.	Registration of Births, &c. (17 & 18 Vict. c. 80).	Registration of Voters and Election of Councillors (19 & 20 Vict. c. 58, and 33 & 34 Vict. c. 92).	Valuation of Lands and Heritages (17 & 18 Vict. c. 91).	
FORFAR—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Forfar (Commissioners)	1,027	945	–	–	–	–	–	–	1,475	292	–	144	–	–	–	–	–	1
Kirriemuir	–	418	220	–	–	1	–	–	302	284	–	–	–	–	–	–	–	2
Montrose (Town Council)	3,158	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3
Montrose (Commissioners)	–	2,250	–	689	287	383	96	–	–	829	–	–	–	–	–	–	–	4
HADDINGTON:																		
Cockenzie	–	119	–	–	71	–	–	–	71	–	–	–	–	–	–	–	–	6
Dunbar (Town Council)	229	–	–	–	–	–	–	–	–	–	–	–	–	–	–	32	32	5
Dunbar (Commissioners)	–	733	209	–	412	–	–	–	61	–	–	–	–	–	–	–	–	7
East Linton	–	94	42	–	134	–	–	–	–	–	–	–	–	–	–	–	–	8
Haddington	591	509	–	142	478	–	–	–	55	453	61	–	–	–	–	–	–	9
North Berwick	318	651	–	–	1,301	–	–	–	–	–	–	–	–	–	–	24	23	10
Prestonpans	–	170	152	–	152	–	–	–	–	–	–	–	–	8	–	–	–	11
Tranent	–	220	–	–	–	–	–	–	382	–	–	–	–	–	–	–	–	12
INVERNESS:																		
Fort William	–	408	182	78	239	–	–	–	13	–	–	–	–	–	–	–	–	13
Inverness	4,594	3,270	450	540	2,666	371	–	–	1,258	1,390	–	329	–	–	–	–	–	14
Kingussie	–	136	137	–	–	–	–	–	–	–	–	–	–	–	–	–	–	15
KINCARDINE:																		
Banchory	–	72	29	94	300	–	–	–	14	–	–	–	–	–	–	–	–	16
Inverbervie	247	–	–	–	–	–	–	–	58	–	–	–	–	–	–	–	–	17
Laurencekirk (Town Council)	300	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	18
Laurencekirk (Commissioners)	50	–	–	–	–	–	–	–	–	88	–	–	–	–	–	–	–	19
Stonehaven	–	233	–	–	–	–	–	–	783	–	–	–	–	–	–	–	–	20
KINROSS:																		
Kinross	–	171	–	135	–	–	–	–	319	–	–	–	–	–	–	–	–	21
KIRKCUDBRIGHT:																		
Castle Douglas	–	280	280	–	–	–	–	–	409	–	–	–	–	–	–	–	–	22
Dalbeattie	–	139	–	–	–	–	–	–	517	–	–	–	–	–	–	–	–	23
Gatehouse	–	86	–	–	131	–	–	–	–	–	–	–	–	–	–	–	–	24
Kirkcudbright	1,432	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	25
Maxwelltown	–	756	–	–	–	–	–	–	–	361	–	–	–	–	–	–	–	26
New Galloway	20	4	–	–	41	–	–	–	–	15	–	–	–	–	–	8	3	27
LANARK:																		
Airdrie	880	1,807	270	–	–	–	269	–	224	895	–	179	–	–	90	90	–	28
Biggar	76	142	–	54	–	–	–	–	222	–	–	–	–	–	–	–	–	29
Coatbridge	702	6,368	–	690	–	–	506	–	728	3,530	–	–	–	–	263	131	–	30
Glasgow (Town Council)	110,033	–	–	–	–	–	–	–	–	–	–	–	–	33,172	4,790	4,757	3,470	31
Glasgow (Commissioners)	11,016	199,921	–	–	–	–	–	14,216	64,540	55,283	–	–	–	–	–	–	–	32
Glasgow (Corporation Water Works).	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	33
Glasgow (Corporation Gas Trust)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	34
Govan	470	10,603	695	563	–	–	–	613	2,421	6,347	–	–	–	660	–	–	–	35
Hamilton	5,989	2,967	–	574	–	–	–	175	949	2,401	–	–	–	–	55	106	–	36
Lanark	333	¶ 385	–	–	–	–	–	–	756	455	–	–	–	–	29	57	28	37

* Improvements Act, 7,401*l.*; Municipal Buildings Act, 14,872*l.*; Prisons, 1,858*l.*; Clyde Embankments, 1,857*l.*

† Includes receipts under Contagious Diseases (Animals) Act, 17,393*l.*; Valuation of Lands Act, 2,180*l.*

‡ Cleansing private streets and courts, 11,910*l.*; Lighting courts, 3,075*l.*; Lighting stairs, 14,145*l.*; Statute Labour Department, 15,691*l.*; Sewage Purification, 5,611*l.*

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

RECEIPT.

	UNDER OTHER GENERAL ACTS.								OTHER ASSESSMENTS UNDER SPECIAL ACTS.			Grants in Aid.						
	Lunacy (20 & 21 Vict. c. 71).	Contagious Diseases (Animals) Act (41 & 42 Vict. c. 74).	Militia Acts.	Sheriff Court-Houses Act.	Cess and Land Tax Acts.	Assessments under the Weights and Measures Act, 1878.	Assessment for Gas Supply and Measures, under Act 22 & 23 Vict. c. 66.	Bell and Petty Customs Assessment, under Acts 33 & 34 Vict. c. 42, and 42 Vict. c. 13.	Roads not under Roads and Bridges Acts.	Water Rates.	Other Acts.	Local Taxation Contributions.	Treasury Sub-ventions.	Compensations, &c. under Prisons Act, 1877.	Penalties and Fees, &c.	Sale of Property.	Any other Receipts.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	–	–	–	–	–	–	–	2,487	–	755	–	–	37	–	288	7,450
2	–	–	–	–	–	–	–	–	–	–	–	35	–	–	23	–	223	1,506
3	–	–	–	–	–	–	–	–	–	–	–	550	–	–	–	–	–	3,708
4	–	–	–	–	–	–	–	–	–	562	–	610	–	–	–	–	–	5,706
5	–	–	–	–	–	–	–	–	–	–	–	11	–	–	–	–	1	273
6	61	–	–	–	–	–	–	171	185	–	178	14	10	–	–	–	85	997
7	–	–	–	–	–	–	–	–	–	–	–	51	16	–	–	–	552	2,034
8	–	–	–	–	–	–	–	–	–	–	–	12	–	–	–	–	28	310
9	–	–	–	–	71	–	–	168	–	–	–	49	–	–	38	–	334	2,949
10	47	–	–	–	–	–	–	–	–	–	–	44	–	–	12	–	903	3,323
11	–	–	–	–	–	–	–	–	–	–	–	13	–	–	–	–	3	498
12	–	–	–	–	–	–	–	–	–	–	–	17	–	–	–	–	311	930
13	–	–	–	–	–	–	–	–	–	–	–	22	6	–	–	–	26	974
14	–	–	–	–	–	–	–	–	–	536	–	1,177	150	–	25	–	783	17,539
15	–	–	–	–	–	–	–	–	–	–	–	12	1	–	–	–	4	290
16	–	–	–	–	–	–	–	–	–	–	–	23	–	–	–	–	–	532
17	–	–	–	–	12	–	–	–	–	–	–	33	–	–	–	–	–	350
18	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	300
19	–	–	–	–	–	–	–	–	–	–	–	13	–	–	–	–	–	151
20	–	–	–	–	–	–	–	–	–	–	–	42	2	–	47	–	312	1,419
21	–	–	–	–	–	–	–	–	–	–	–	17	–	–	–	–	12	654
22	–	–	–	–	–	–	–	–	–	–	–	36	–	–	6	–	99	1,110
23	–	–	–	–	–	–	–	–	–	–	–	24	–	–	15	–	2	697
24	–	–	–	–	–	–	–	–	–	–	–	9	–	–	3	–	1	230
25	–	–	–	–	–	–	–	–	–	–	–	68	–	–	3	–	–	1,503
26	–	–	–	–	–	–	–	–	–	–	–	166	–	–	25	–	29	1,337
27	–	–	–	2	4	–	8	–	–	–	–	15	–	–	–	–	–	120
28	270	–	–	–	–	–	–	–	–	–	–	828	49	–	206	–	–	6,057
29	–	–	–	–	–	–	–	–	–	–	–	15	–	–	–	–	72	581
30	658	–	–	–	–	–	–	–	–	–	–	1,408	–	–	314	–	502	15,800
31	5,309	953	–	–	2,558	–	–	–	–	–	* 25,988	9,674	–	–	–	–	† 19,612	220,316
32	–	–	–	–	–	–	–	–	–	–	‡ 50,432	77,631	2,800	–	12,461	10,172	§ 88,431	586,903
33	–	–	–	–	–	–	–	–	–	171,868	–	–	–	–	–	–	–	171,868
34	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	‖ 594,049	594,049
35	–	–	–	–	–	–	–	–	–	–	–	5,667	–	59	1,409	–	882	30,389
36	475	–	–	–	–	–	–	–	–	3,989	–	1,376	–	–	531	–	1,640	21,227
37	57	–	–	–	–	–	–	–	–	–	–	147	–	–	50	–	27	2,324

§ Includes manure sold, 25,941*l.*; Recovered from other Departments, 13,241*l.*; interest from other Departments, 11,007*l.*; Public Paths and Washhouses, 9,469*l.*; Received from Proprietors for paving, &c., 8,936*l.*; Received from Proprietors for construction of sewers, 4,353*l.*; Services of Fire Brigade, 3,158*l.*

‖ Revenue from Gas undertaking.

¶ Includes 57*l.* under Local Government Act.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

COUNTY AND BURGH.	RECEIPT.																	
	Revenue from Property and Investments and Common Good.	ASSESSMENTS UNDER GENERAL OR SPECIAL POLICE ACTS.							Assessments (General and Special) under Public Health Acts.	Assessments under Roads and Bridges Act, 1878.	ASSESSMENTS							
		Police Assessment.	General Sewerage.	Special Sewerage.	Water Assessment.	Foot Pavement.	General Improvement.	Private or Special or other Improvement.			Burial Grounds Act, 1855.	Public Libraries Acts, 1867, 1871, 1877.	Housing of the Working Classes Acts.	Public Parks Act, 1878.	Registration of Births, &c. (17 & 18 Vict. c. 80).	Registration of Voters and Election of Councillors (19 & 20 Vict. c. 58, and 33 & 34 Vict. c. 92).	Valuation Lands and Heritages (17 & 18 Vict. c. 91).	
LANARK—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Motherwell	–	3,961	144	256	487	–	285	408	1,047	1,259	–	–	–	–	–	–	–	1
Partick	508	8,010	75	912	–	–	712	–	1,836	4,103	–	–	–	1,335	–	–	–	2
Rutherglen	–	981	–	132	–	–	–	–	242	1,261	–	–	–	–	–	128	–	3
Wishaw	8	2,002	3	173	512	–	–	–	756	–	–	–	–	–	–	–	–	4
LINLITHGOW:																		
Armadale	–	145	–	–	114	–	–	–	34	–	–	–	–	–	–	–	–	5
Bathgate	–	446	–	–	380	–	–	–	389	–	–	–	–	–	–	–	–	6
Bo'ness	55	1,054	80	270	417	–	72	–	72	–	–	–	–	–	–	–	–	7
Linlithgow (Town Council)	437	–	–	–	–	–	–	–	–	–	–	–	–	–	–	43	14	8
Linlithgow (Commissioners)	13	698	–	–	–	–	–	–	490	221	–	–	–	–	–	–	–	9
Queensferry	–	334	–	–	–	–	–	–	456	91	–	–	–	–	–	–	–	10
Whitburn	–	–	–	–	32	–	28	–	28	–	–	–	–	–	–	–	–	11
NAIRN:																		
Nairn	–	1,174	–	–	–	–	56	–	230	280	–	–	–	–	–	23	23	12
ORKNEY:																		
Kirkwall	511	485	323	–	485	–	–	–	97	531	–	–	–	–	–	15	15	13
Stromness	–	84	52	–	–	26	–	–	–	–	–	–	–	–	–	–	–	14
PEEBLES:																		
Innerleithen	–	324	125	–	347	–	–	–	34	–	–	–	–	–	–	–	–	15
Peebles (Town Council)	613	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	16
Peebles (Commissioners)	–	1,233	264	–	475	–	–	–	*	–	–	–	–	–	–	–	–	17
PERTH:																		
Aberfeldy	–	170	107	–	67	–	–	–	–	–	–	–	–	–	–	–	–	18
Abernethy (Commissioners)	–	72	–	–	36	–	–	–	–	–	–	–	–	–	–	–	–	19
Alyth	–	232	248	–	238	–	29	–	–	–	–	–	–	–	–	–	–	20
Blairgowrie	–	105	223	–	–	28	54	–	26	–	–	–	–	–	–	–	–	21
Callander	22	242	–	–	–	–	–	–	360	–	–	–	–	–	–	–	–	22
Coupar Angus	110	158	–	–	–	26	–	–	682	–	–	–	–	–	–	–	–	23
Crieff	–	527	275	–	599	–	–	–	–	–	–	–	–	–	–	–	–	24
Doune	–	57	–	–	68	–	–	–	11	–	–	–	–	–	–	–	–	25
Dunblane	–	143	279	–	–	–	–	–	527	–	–	–	–	–	–	–	–	26
Perth (Town Council)	5,547	–	–	–	–	–	–	–	–	–	135	–	–	–	135	304	169	27
Perth (Commissioners)	459	8,064	–	572	–	562	275	–	538	2,473	–	–	–	–	–	–	–	28
Saltray	–	75	–	–	–	–	–	–	24	–	–	–	–	–	–	–	–	29
RENFREW:																		
Gourock	–	538	–	–	1,078	–	108	291	459	431	–	–	–	–	–	–	–	30
Greenock	5,773	22,562	–	–	7,687	–	–	–	3,243	1,632	–	–	5,404	–	517	337	463	31
Johnstone	39	1,400	–	–	–	–	–	621	467	557	–	–	–	–	–	–	–	32
Kinning Park	127	2,638	226	–	–	–	–	459	609	1,294	–	–	–	–	–	–	–	33
Paisley (Town Council)	11,297	–	–	–	–	–	–	–	–	3,563	850	995	–	–	332	332	–	34
Paisley (Commissioners)	–	10,976	–	3,082	–	–	1,040	–	3,115	–	–	–	–	–	–	–	–	35
Pollokshaws	5	1,054	48	48	–	–	–	–	190	646	–	–	–	–	–	–	–	36
Port Glasgow	738	1,987	213	–	1,213	–	–	–	653	583	138	–	–	–	98	144	24	37
Renfrew	3,907	1,126	–	–	–	–	–	–	–	227	–	–	–	–	–	–	–	38

* Included under Water Assessment

† Includes water sold, 1,094*l.*

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

RECEIPT.

UNDER OTHER GENERAL ACTS.								OTHER ASSESSMENTS UNDER SPECIAL ACTS.			Grants in Aid.						
Lunacy (20 & 21 Vict. c. 71).	Contagious Diseases (Animals) Act (41 & 42 Vict. c. 74).	Militia Acts.	Sheriff Court-Houses Act.	Cess and Land Tax Acts.	Assessments under the Weights and Measures Act, 1878.	Assessment for Gas Supply and Measures, under Act 22 & 23 Vict. c. 66.	Bell and Petty Customs Assessment, under Acts 33 & 34 Vict. c. 42, and 42 Vict. c. 13.	Roads not under Roads and Bridges Acts.	Water Rates.	Other Acts.	Local Taxation Contributions.	Treasury Subventions.	Compensations, &c. under Prisons Act, 1877.	Penalties and Fees, &c.	Sale of Property.	Any other Receipts.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
–	–	–	–	–	–	–	–	–	–	–	281	–	–	159	–	1,074	9,361
–	–	–	–	–	–	–	–	–	–	–	2,287	47	–	2,307	2,000	82	24,214
213	–	–	–	–	–	–	–	–	–	–	195	–	–	73	–	–	3,225
–	–	–	–	–	–	–	–	–	–	–	112	–	–	184	–	1,263	5,013
–	–	–	–	–	–	–	–	–	–	–	18	–	–	–	–	–	311
–	–	–	–	–	–	–	–	–	61	–	42	–	–	60	–	108	1,486
–	–	–	–	–	–	–	–	–	–	–	59	–	–	–	–	†1,337	3,416
44	29	–	–	62	–	–	–	–	–	–	112	–	–	4	–	–	745
–	–	–	–	–	–	–	–	–	–	–	27	1	–	71	–	337	1,858
–	–	–	–	8	–	–	–	–	–	–	15	–	–	44	–	10	958
–	–	–	–	–	–	–	–	–	–	–	5	–	–	–	–	–	93
22	22	22	–	–	–	–	–	–	–	–	60	5	–	20	–	406	2,343
–	–	–	–	24	–	–	–	–	–	–	83	25	–	–	–	94	2,688
–	–	–	–	–	–	–	–	–	–	–	10	–	–	–	–	35	207
–	–	–	–	–	–	–	–	–	–	–	26	–	–	3	–	–	859
–	–	–	–	–	–	–	–	–	–	–	154	–	–	4	–	–	771
138	–	–	–	–	–	–	–	–	–	164	49	–	–	4	–	–	2,327
–	–	–	–	–	–	–	–	–	–	–	20	–	–	–	–	17	381
–	–	–	–	–	–	–	–	–	–	–	7	–	–	–	–	17	132
–	–	–	–	–	–	–	–	–	–	–	24	3	–	14	–	80	868
–	–	–	–	–	–	–	–	–	–	–	38	54	–	47	–	129	704
–	–	–	–	–	–	–	–	–	–	–	31	–	–	–	–	47	702
–	–	–	–	–	–	–	–	–	–	–	21	–	–	–	–	26	1,023
–	–	–	–	–	–	–	–	–	–	–	89	–	–	58	–	178	1,726
–	–	–	–	–	–	–	–	–	–	–	11	–	–	–	–	41	188
–	–	–	–	–	–	–	–	–	–	–	26	1	–	–	–	29	1,005
541	304	–	–	–	–	–	–	–	5,652	36	682	–	–	–	484	294	14,283
–	–	–	–	–	–	–	–	–	–	–	3,074	33	–	212	–	3,254	19,516
–	–	–	–	–	–	–	–	–	–	–	19	–	–	–	–	2	120
–	–	–	–	–	–	–	–	–	–	–	111	–	–	–	–	111	3,427
–	334	–	336	–	–	–	–	–	–	2,175	5,395	171	–	39	–	‡25,409	81,477
–	–	–	–	–	–	–	–	–	–	–	446	–	–	75	–	66	3,671
–	–	–	–	–	–	–	–	–	–	–	187	–	–	281	–	597	6,418
–	67	–	554	–	–	–	247	3,142	20,542	§41,911	173	–	–	–	–	4,753	88,758
–	–	–	–	–	41	–	–	–	–	–	4,521	49	–	402	–	2,196	25,422
–	–	–	–	–	–	–	–	–	–	–	146	–	–	–	–	–	2,137
–	24	–	53	–	–	–	–	–	–	23	636	8	–	124	–	2,693	9,352
–	–	–	–	16	–	–	–	–	–	–	432	–	–	62	–	–	5,770

† Includes Rents from Property, 3,818*l.*; Water sold, 18,545*l.*; Cemetery Lairs and Fees, 1,890*l.*

§ Gas Act, 1870, 37,722*l.*; Improvement Act, 1877, 4,189*l.*

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

COUNTY AND BURGH.	RECEIPT.																
	Revenue from Property and Investments and Common Good.	ASSESSMENTS UNDER GENERAL OR SPECIAL POLICE ACTS.							Assessments (General and Special), under Public Health Acts.	Assessments under Roads and Bridges Act, 1878.	ASSESSMENTS						
		Police Assessment.	General Sewerage.	Special Sewerage.	Water Assessment.	Foot Pavement.	General Improvement.	Private or Special or other Improvement.			Burial Grounds Act, 1855.	Public Libraries Acts, 1867, 1871, 1877.	Housing of the Working Classes Acts.	Public Parks Act, 1878.	Registration of Births, &c. (17 & 18 Vict. c. 80).	Registration of Voters and Election of Councillors (19 & 20 Vict. c. 58, and 33 & 34 Vict. c. 92).	Valuation of Lands and Heritages (17 & 18 Vict. c. 91).
ROSS AND CROMARTY:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Cromarty	–	169	–	–	15	–	–	–	–	27	–	–	–	–	–	–	–
Dingwall	201	628	–	–	–	–	–	–	–	157	–	–	–	–	–	–	–
Fortrose	222	26	–	–	–	–	–	–	–	44	–	–	–	–	–	15	–
Invergordon	–	307	–	13	–	–	13	–	–	–	–	–	–	–	–	–	–
Stornoway	14	334	–	–	205	–	–	–	107	286	–	–	–	–	–	–	–
Tain	666	49	–	90	–	–	–	–	–	73	–	–	–	–	–	–	–
ROXBURGH:																	
Hawick	2,381	2,270	–	–	–	–	–	–	4,606	1,033	–	256	–	639	–	84	42
Jedburgh	44	609	–	27	327	–	–	–	–	356	–	–	–	–	30	46	12
Kelso	–	1,662	–	–	57	–	–	–	–	–	–	–	–	–	–	–	–
SELKIRK:																	
Galashiels	–	3,005	–	–	–	–	7	–	636	–	3	262	–	131	–	–	–
Selkirk	–	* 652	353	353	471	–	–	–	43	393	–	92	–	–	–	46	46
STIRLING:																	
Bridge of Allan	–	414	–	–	–	–	83	–	41	498	–	–	–	–	–	–	–
Denny and Dunipace	–	382	–	–	819	–	–	–	58	–	–	–	–	–	–	–	–
Falkirk	1,013	3,669	631	631	–	–	210	–	407	1,476	–	–	–	–	51	102	–
Grangemouth	182	1,283	–	–	1,530	–	165	–	540	496	–	160	–	–	–	–	–
Kilsyth	–	526	325	–	221	–	43	–	22	398	–	–	–	–	–	–	–
Stirling (Town Council)	2,610	–	–	–	–	–	–	–	–	–	–	–	–	–	62	95	68
Stirling (Commissioners)	–	3,791	–	–	–	–	–	–	374	–	–	–	–	–	–	–	–
Stirling (Water Commissioners)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
SUTHERLAND:																	
Dornoch	20	–	–	–	–	–	–	–	151	91	–	–	–	–	–	–	–
WIGTOWN:																	
Newton Stewart	–	191	–	–	456	–	–	–	–	–	–	–	–	–	–	–	–
Stranraer	298	712	187	43	929	–	–	–	150	502	–	–	–	–	30	25	25
Whithorn	–	135	–	–	–	–	–	–	52	71	–	–	–	–	–	24	–
Wigtown	447	–	–	–	–	–	–	–	–	127	–	–	–	–	–	–	–
ZETLAND:																	
Lerwick	–	935	–	165	325	16	–	–	209	–	–	–	–	–	–	–	–
TOTAL for SCOTLAND £.	243,083	599,169	45,653	23,438	65,332	4,001	17,166	33,778	158,344	166,037	2,761	8,674	11,559	39,602	11,603	14,447	7,934

* Includes Assessment under Local Government Act, 239*l*.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

RECEIPT.

UNDER OTHER GENERAL ACTS.								OTHER ASSESSMENTS UNDER SPECIAL ACTS.			Grants in Aid.						
Lunacy (20 & 21 Vict. c. 71).	Contagious Diseases (Animals) Act (41 & 42 Vict. c. 74).	Militia Acts.	Sheriff Court-Houses Act.	Cess and Land Tax Acts.	Assessments under the Weights and Measures Act, 1878.	Assessment for Gas Supply and Measures, under Act 22 & 23 Vict. c. 66.	Bell and Petty Customs Assessment, under Acts 33 & 34 Vict. c. 42, and 42 Vict. c. 13.	Roads not under Roads and Bridges Acts.	Water Rates.	Other Acts.	Local Taxation Contributions.	Treasury Subventions.	Compensations, &c. under Prisons Act, 1877.	Penalties and Fees, &c.	Sale of Property.	Any other Receipts.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
14	–	–	–	–	–	–	–	–	–	–	12	–	–	–	–	–	237
41	–	–	–	11	–	–	–	–	–	–	35	6	–	4	–	129	1,212
15	–	–	–	4	–	–	–	–	–	–	14	–	–	–	–	–	340
–	–	–	–	–	–	–	–	–	–	–	11	–	–	–	–	117	461
–	–	–	–	–	–	–	–	–	–	–	71	6	–	18	–	278	1,319
21	–	–	–	–	–	–	–	–	–	–	63	–	–	–	–	17	979
256	–	–	–	–	–	–	–	–	489	–	820	54	–	157	–	1,361	14,398
54	–	–	–	22	–	–	–	–	–	–	66	6	–	19	–	49	1,667
–	–	–	–	–	–	–	–	–	–	–	65	–	–	22	–	178	1,984
271	–	–	–	–	–	–	–	1,621	2,362	–	773	–	69	–	–	2,015	11,155
138	–	–	–	–	–	–	–	–	–	–	87	6	–	21	–	119	2,820
–	–	–	–	–	–	–	–	–	–	–	78	–	–	–	–	182	1,296
–	–	–	–	–	–	–	–	–	–	–	32	–	–	–	–	33	1,324
250	–	–	–	–	–	–	–	–	–	102	255	–	–	313	245	–	9,355
–	–	–	–	–	–	–	–	–	–	–	153	4	–	1	–	1,418	5,932
–	–	–	–	–	–	–	–	–	–	–	76	–	–	–	–	–	1,611
211	36	–	–	–	–	–	–	–	–	–	–	–	–	–	–	664	3,746
–	–	–	–	–	–	–	–	–	–	–	774	–	–	106	–	538	5,583
–	–	–	–	–	–	–	–	–	3,659	–	–	–	–	–	–	20	3,679
30	–	–	–	4	–	–	–	–	–	–	9	–	–	–	–	42	347
–	–	–	–	–	–	–	–	–	–	–	22	–	–	–	–	5	674
–	–	–	–	–	–	–	–	–	–	–	207	11	–	50	–	–	3,169
–	–	–	–	–	–	–	–	–	–	–	20	–	–	–	–	–	302
–	–	–	–	–	–	–	–	–	–	–	28	–	–	3	1,050	–	1,655
–	–	–	–	–	–	–	–	–	–	–	44	48	–	25	–	151	1,918
11,272	3,186	83	1,472	6,481	124	325	1,660	19,812	338,551	129,463	198,854	6,792	150	36,454	20,876	1,127,471	3,355,607

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

COUNTY AND BURGH.	EXPENDITURE.															
	Public Works, Maintenance and Repairs.	Pay and Clothing of Police, or Payment to County Council for use of County Police.	Lighting, Cleaning, Paving, &c.	Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Burial Grounds.	Public Libraries.	Housing of the Working Classes.	Registration of Births, &c.	Registration of Voters and Election of Councillors.	Valuation of Lands.	Lunacy.	Contagious Diseases (Animals) Act.	
ABERDEEN:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Aberdeen	–	11,382	34,616	4,751	6,520	3,136	3,135	5	2,750	259	502	1,155	202	22	55	1
Ballater	–	–	9	7	–	–	–	–	–	–	–	–	–	–	–	2
Fraserburgh (Commissioners)	–	–	798	120	105	–	162	–	–	–	–	18	–	–	–	3
Huntly	–	*95	476	36	27	2	–	–	–	–	–	8	–	–	–	4
Inverurie	–	*65	103	23	79	–	9	–	–	–	26	28	22	–	–	5
Kintore	–	*13	15	20	3	–	–	–	–	–	–	27	–	–	–	6
Peterhead	–	–	2,243	16	204	50	20	–	128	–	66	88	–	–	3	7
Rosehearty	–	–	–	8	8	–	–	–	–	–	–	–	–	–	–	8
Turriff	44	–	46	14	–	–	–	–	–	–	–	–	–	–	–	9
ARGYLL:																
Campbeltown	679	*125	483	263	–	241	–	–	–	–	–	65	64	212	18	10
Dunoon	–	–	407	279	557	454	101	–	–	–	–	–	–	–	–	11
Inveraray	96	–	52	–	299	–	–	–	–	–	–	4	–	16	–	12
Lochgilphead	–	–	28	–	32	–	–	–	–	–	1	7	–	–	–	13
Oban	682	*325	827	94	35	6	34	–	–	–	–	45	44	225	–	14
Tobermory	9	–	10	13	11	2	–	–	–	–	–	–	–	–	–	15
AYR:																
Ardrossan	326	*250	764	74	2,209	21	32	–	–	–	–	6	–	–	–	16
Ayr	1,206	2,216	4,273	217	1,647	96	150	217	454	–	4	82	82	104	18	17
Cumnock and Holmhead	24	–	68	–	40	–	–	–	–	–	–	11	–	–	–	18
Darvel	105	–	34	36	–	–	–	–	–	–	–	–	–	–	–	19
Galston	–	–	135	26	414	–	1	–	–	–	–	–	–	–	–	20
Girvan	–	–	154	1,780	133	–	–	–	–	–	–	–	–	–	–	21
Irvine	–	*100	728	6	3,021	–	128	–	–	–	64	23	97	14	2	22
Kilmarnock	–	1,863	3,273	431	14	188	742	26	–	–	150	160	17	78	17	23
Kilwinning	–	–	213	30	410	17	12	–	–	–	–	–	–	–	–	24
Largs	187	*45	136	15	86	283	100	–	–	–	–	11	–	–	–	25
Maybole	–	*130	152	5	88	–	12	–	–	–	–	–	–	–	–	26
Newmilns and Greenholm	6	–	274	92	657	–	–	–	–	–	–	–	–	–	–	27
Saltcoats	–	–	344	145	977	–	49	–	–	–	–	–	–	–	–	28
Stewarton	–	–	53	–	74	–	–	–	–	–	–	–	–	–	–	29
BANFF:																
Aberchirder	–	–	16	64	4	–	–	–	–	–	–	2	–	–	–	30
Banff	52	*80	288	135	312	–	9	–	–	–	21	67	23	101	5	31
Buckie	–	–	412	27	44	–	12	–	–	–	–	8	–	–	–	32
Cullen	–	*27	112	–	107	–	–	45	–	–	11	38	3	30	1	33
Dufftown	74	–	11	24	59	–	–	–	–	–	–	6	–	–	–	34
Keith	–	–	174	72	35	103	82	–	–	–	–	15	–	–	–	35
Macduff	–	–	147	–	27	–	79	–	–	–	–	–	–	–	–	36
Portsoy	–	–	130	7	58	–	–	–	–	–	–	11	–	–	–	37

* Payment to County Council for use of County Police.

† City improvements, 1,535*l.*; County and Municipal Buildings, 625*l.*; rogue money, 727*l.*; sale of gas, 187*l.* Bell and Petty Customs, 970*l.*

‡ Includes 1,419*l.* paid for new steamer for ferry and for ferry boats.

§ Includes gas works expenditure, 2,602*l.*

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

	EXPENDITURE.													LOANS ON SECURITY OF RATES.				SINKING FUNDS.	
	Militia.	Sheriff Court-Houses.	Cess and Land Tax.	Payments under Prisons Act, 1877.	Salaries, Fees, &c.	Contributions to School Board and to Higher Class Schools.	Roads under Roads and Bridges Act.	Roads not under Roads and Bridges Act.	Weights and Measures Act.	Public Parks.	Interest on Money Borrowed.	Other Expenditure.	Total.	Outstanding at beginning of the Financial Year.	Borrowed during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.	Total Amount remaining invested at close of the Financial Year.	Gross Rental of the Burgh as in Valuation Roll.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	416	8	783	2,393	–	–	5,100	195	2,224	16,590	† 4,044	100,243	442,434	19,807	15,585	446,656	–	593,940
2	–	–	–	–	98	–	–	–	–	–	60	21	195	1,460	–	73	1,387	–	4,563
3	–	–	–	–	349	–	451	–	–	–	694	288	2,985	17,755	–	600	17,155	699	26,603
4	–	–	–	–	108	–	–	–	–	–	121	29	902	3,099	250	123	3,226	149	9,116
5	–	6	7	–	63	–	226	–	–	–	120	35	812	3,128	–	149	2,979	–	9,511
6	–	2	–	–	4	–	73	–	–	–	19	–	176	460	–	34	426	–	2,870
7	–	31	14	–	590	–	305	–	–	–	640	360	4,758	16,232	586	680	16,138	568	43,659
8	–	–	–	–	26	–	–	–	–	–	20	32	94	494	–	52	442	–	2,394
9	–	–	–	–	98	–	–	–	–	–	80	89	371	2,000	–	–	2,000	318	6,419
10	–	–	–	–	407	20	857	–	25	–	1,152	141	4,752	26,959	–	–	26,959	3,925	34,076
11	–	181	–	–	514	53	796	30	–	–	1,089	295	4,756	24,600	927	1,303	24,224	24,224	43,000
12	–	–	6	–	60	–	131	3	7	–	4	‡ 1,432	2,110	859	700	85	1,474	–	2,412
13	–	–	–	2	98	–	–	–	–	–	85	62	315	2,080	–	150	1,930	–	4,301
14	–	–	–	–	1,764	85	–	882	41	269	725	55	6,138	17,848	–	677	17,171	–	35,971
15	–	–	–	–	110	–	–	–	–	–	195	27	377	4,724	–	147	4,577	–	3,736
16	–	–	–	–	241	–	811	–	–	–	27	§ 2,606	7,367	38,062	–	1,390	36,672	–	30,177
17	–	–	85	–	1,820	–	1,669	–	–	–	8,948	86	23,374	225,888	18,549	12,410	232,027	1,363	128,538
18	–	–	–	32	157	–	137	–	–	–	61	38	568	1,750	–	–	1,750	–	8,866
19	–	–	–	–	21	–	–	–	–	–	88	–	284	2,300	200	–	2,500	–	4,400
20	–	–	–	–	65	–	–	–	–	–	149	37	827	3,980	100	123	3,957	282	7,807
21	–	–	–	–	172	–	–	–	–	–	414	190	2,843	8,314	4,500	248	12,566	–	13,201
22	–	–	58	–	362	–	219	–	–	–	3,832	‖ 1,998	10,652	99,316	7,960	2,053	105,223	3,971	36,224
23	–	–	9	18	754	–	2,054	–	99	–	597	1,234	11,724	8,920	900	700	9,120	–	107,878
24	–	–	–	–	98	–	–	–	–	–	30	1,001	1,811	600	700	100	1,200	–	10,254
25	–	–	–	–	195	–	–	81	–	–	720	94	1,953	18,905	700	803	18,802	500	22,093
26	–	–	–	–	185	–	–	–	–	–	630	–	1,202	16,603	–	435	16,168	–	13,292
27	–	–	–	–	68	–	–	–	–	–	219	41	1,357	5,925	800	–	6,725	80	8,736
28	–	–	–	–	105	–	533	–	–	12	25	327	2,517	980	4,000	280	4,700	–	20,972
29	–	–	–	–	76	–	–	31	–	–	21	46	301	520	–	–	520	–	7,031
30	–	–	–	–	17	–	–	–	–	–	26	27	156	743	–	19	724	–	1,837
31	5	–	39	–	279	110	164	–	–	–	936	194	2,820	23,078	–	378	22,700	–	12,304
32	–	–	–	–	162	–	382	–	–	–	186	129	1,362	4,274	–	207	4,067	–	13,075
33	–	–	4	–	141	–	98	–	–	–	45	72	734	499	–	80	419	–	4,419
34	–	–	–	–	80	–	–	–	–	–	30	–	284	827	–	24	803	–	3,637
35	–	–	–	–	163	–	884	–	–	–	166	89	1,783	3,719	–	116	3,603	–	13,565
36	–	–	–	–	137	–	87	–	–	–	184	292	953	4,281	–	135	4,146	–	8,665
37	–	–	5	–	54	–	–	–	–	–	92	36	393	2,214	–	57	2,157	–	4,996

‖ Includes 1,810*l.* expenses of opposition in Parliament to Glasgow and South Western Railway Bill, 1892.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

COUNTY AND BURGH.	EXPENDITURE.															
	Public Works, Maintenance and Repairs.	Pay and Clothing of Police, or Payment to County Council for use of County Police.	Lighting, Cleaning, Paving, &c.	Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Burial Grounds.	Public Libraries.	Housing of the Working Classes.	Registration of Births, &c.	Registration of Voters and Election of Councillors.	Valuation of Lands.	Lunacy.	Contagious Diseases (Animals) Act.	
BERWICK:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Coldstream	–	* 22	235	14	–	–	–	–	–	–	–	–	–	–	–	1
Duns	10	–	416	119	–	–	–	–	–	–	–	–	–	–	–	2
Eyemouth	–	–	130	2	87	–	–	–	–	–	–	8	–	–	–	3
Lauder (Town Council)	–	* 10	88	–	–	–	–	–	–	–	–	6	8	9	–	4
Lauder (Commissioners)	–	–	100	–	7	–	–	–	–	–	–	–	–	–	–	5
BUTE:																
Millport	577	–	140	54	73	–	–	–	–	–	–	20	–	–	–	6
Rothesay	1,030	662	463	113	558	372	403	–	–	–	40	117	78	384	23	7
CAITHNESS:																
Pulteneytown	–	–	218	26	42	–	23	–	–	–	–	–	–	–	–	8
Thurso	–	–	491	–	116	–	–	–	40	–	–	–	–	–	–	9
Wick	–	* 125	276	–	–	–	–	–	–	–	–	–	–	–	–	10
CLACKMANNAN:																
Alloa	1,434	† 708	1,283	93	6,021	–	98	–	301	–	–	–	–	–	–	11
Alva	117	–	447	33	43	–	–	–	–	–	–	–	–	–	–	12
Dollar	–	–	173	26	–	–	–	–	–	–	–	–	–	–	–	13
Tillicoultry	703	–	316	–	–	–	–	–	–	–	–	–	–	–	–	14
DUMBARTON:																
Clydebank	–	–	1,905	484	–	41	87	–	–	–	–	35	–	–	–	15
Cove and Kilcreggan	69	–	–	–	260	22	–	–	–	–	–	–	–	–	–	16
Dumbarton	–	1,172	2,500	33	957	–	186	287	149	–	75	138	31	277	23	17
Helensburgh	–	–	1,086	361	462	–	387	–	–	–	–	–	–	–	–	18
Kirkintilloch	–	–	1,005	764	1,381	6	–	–	–	–	–	–	–	–	–	19
Milngavie	–	–	241	–	–	10	–	–	–	–	–	4	–	–	–	20
DUMFRIES:																
Annan	–	* 115	354	33	187	–	–	–	–	–	–	22	–	–	–	21
Dumfries (Town Council)	223	–	–	–	–	–	20	46	–	–	55	114	83	–	31	22
Dumfries (Commissioners)	–	990	5,018	141	–	–	–	–	–	–	–	–	–	–	–	23
Dumfries (Water Commissioners)	–	–	–	–	904	–	–	–	–	–	–	–	–	–	–	24
Langholm	–	–	401	54	28	–	–	–	–	–	–	–	–	–	–	25
Lochmaben	–	* 19	90	–	–	–	–	–	–	–	–	11	8	–	–	26
Lockerbie	–	–	172	16	107	3	–	–	–	–	–	–	–	–	–	27
Moffat	–	–	509	39	70	6	–	–	–	–	–	17	–	–	–	28
Sanquhar	47	* 24	143	–	–	–	–	–	–	–	–	15	5	–	–	29
EDINBURGH:																
Bonnyrigg	–	–	203	–	–	–	55	–	–	–	–	7	–	–	–	30
Dalkeith	–	–	754	–	725	–	96	–	–	–	–	21	–	–	–	31
Edinburgh	40,847	40,607	54,415	21,311	–	4,687	12,527	–	6,299	–	1,959	2,963	2,813	–	359	32
Edinburgh and District Water Trust.	–	–	–	–	28,452	–	–	–	–	–	–	–	–	–	–	33
Edinburgh and Leith Corporations Gas Commissioners.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	34
Lasswade	–	–	118	–	–	1	–	–	–	–	–	–	–	–	–	35
Leith	–	8,396	14,583	3,469	–	1,146	6,883	–	–	1,328	427	297	464	–	137	36
Loanhead	–	–	282	179	–	14	–	–	–	–	–	9	–	–	–	37
Musselburgh	190	* 518	1,650	116	1,021	1	89	–	–	–	–	90	–	164	1	38
Penicuik	–	–	240	7	173	5	19	–	–	–	–	2	–	–	–	39
Portobello	–	* 354	1,828	1	–	–	122	190	–	–	–	25	11	–	4	40

* Payment to County Council for use of County Police.
† Includes 1*l.* paid to County Council for use of County Police.
‡ Included under other heads of expenditure.
§ Includes Fire Engine Establishment, 4,377*l.*; Public Baths, 2,065*l.*; Annuity in lieu of Petty Customs, 3,836*l.*

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

EXPENDITURE.													LOANS ON SECURITY OF RATES.				SINKING FUNDS.	
Militia.	Sheriff Court-Houses.	Cess and Land Tax.	Payments under Prisons Act, 1877.	Salaries, Fees, &c.	Contributions to School Board and to Higher Class Schools.	Roads under Roads and Bridges Act.	Roads not under Roads and Bridges Act.	Weights and Measures Act.	Public Parks.	Interest on Money Borrowed.	Other Expenditure.	Total.	Outstanding at beginning of the Financial Year.	Borrowed during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.	Total Amount remaining invested at close of the Financial Year.	Gross Rental of the Burgh as in Valuation Roll.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
–	–	–	–	25	–	–	5	–	–	–	59	360	–	–	–	–	–	5,640
–	–	–	–	62	–	–	–	–	–	65	85	757	1,673	–	116	1,557	–	9,193
–	–	–	–	74	–	–	–	–	–	88	53	466	2,509	–	74	2,435	–	5,416
–	–	–	–	16	19	–	–	–	–	60	325	541	1,333	–	80	1,253	–	2,176
–	–	–	–	27	–	–	–	–	–	–	1	135	–	–	–	–	–	*(2,176)*
–	–	–	–	98	–	41	–	–	–	130	–	1,133	3,670	–	–	3,670	–	16,259
–	–	40	1	328	–	1,601	–	26	188	1,890	319	8,636	28,021	–	1,026	26,995	–	58,119
–	–	–	–	156	–	115	–	–	–	25	–	605	500	–	–	500	–	13,672
–	–	–	–	176	–	301	–	–	–	455	–	1,579	9,534	–	132	9,402	–	10,698
–	–	–	–	165	–	–	152	–	–	222	339	1,279	5,966	–	207	5,759	–	9,752
–	–	–	–	362	60	2,450	–	–	255	1,135	499	14,649	31,641	7,152	1,254	37,539	1,013	46,816
–	–	–	–	‡	–	–	–	–	25	198	15	878	5,310	–	60	5,250	476	13,012
–	–	–	–	67	–	230	51	–	–	80	37	664	1,728	–	76	1,652	–	7,814
–	–	–	–	69	10	212	–	–	48	64	24	1,446	1,550	–	–	1,550	228	11,369
–	–	–	–	392	–	1,003	–	–	–	365	110	4,422	9,200	–	500	8,700	1,300	51,047
–	–	–	–	43	–	–	–	–	–	296	–	690	7,574	200	238	7,536	–	11,155
–	–	16	–	1,142	100	651	27	2	360	2,371	1,685	12,152	57,235	900	750	57,385	244	63,695
–	–	–	–	370	–	1,031	–	–	–	687	1,909	6,293	20,060	1,200	950	20,310	–	59,853
–	–	–	–	313	–	625	–	–	–	1,782	14	5,890	46,938	1,800	1,433	47,305	–	31,136
–	–	–	–	136	–	–	–	–	–	–	120	511	–	–	–	–	–	8,591
–	33	202	–	157	119	159	121	23	–	515	37	2,077	11,964	–	442	11,522	–	14,616
–	–	242	1	616	140	–	–	–	–	688	14	2,273	17,800	–	–	17,800	–	70,140
–	–	–	–	415	–	–	437	77	–	549	557	8,184	11,862	2,846	604	14,104	–	*(70,140)*
–	–	–	–	267	–	–	–	–	–	301	150	1,622	9,000	–	1,000	8,000	258	*(86,780)*
–	–	–	–	145	–	–	–	–	–	16	60	704	400	–	–	400	127	11,579
–	–	4	–	86	–	22	2	–	–	–	20	262	–	–	–	–	–	2,849
–	–	–	–	198	–	–	–	–	–	403	39	938	11,468	–	356	11,112	–	11,057
–	–	–	–	110	–	–	–	–	–	192	486	1,429	5,643	–	338	5,305	–	15,376
–	4	4	–	29	–	–	–	–	–	31	43	345	775	–	–	775	–	3,687
–	–	–	–	49	–	–	–	–	–	17	24	355	354	–	99	255	–	8,573
–	–	–	–	228	–	471	–	–	–	270	–	2,565	4,313	–	300	4,013	–	30,173
125	–	2,134	52	6,832	–	45,144	–	759	5,415	5,266	§ 30,035	284,549	142,581	39,421	3,480	178,522	–	2,164,450
–	–	–	–	‡	–	–	–	–	–	21,781	‖ 24,210	74,443	698,408	–	11,300	687,108	1,037	*(2,413,986)*
–	–	–	–	‡	–	–	–	–	–	38,521	¶ 220,614	259,135	484,699	–	2,059	482,640	43,287	—
–	–	–	–	31	–	–	–	–	–	5	23	178	150	–	–	150	32	3,566
–	–	–	–	2,156	–	–	–	87	918	3,513	7,153	50,957	93,650	–	5,452	88,198	800	398,818
–	–	–	–	66	–	–	–	–	–	7	20	577	200	–	–	200	–	8,956
–	–	22	–	672	52	373	57	–	–	1,482	2,323	8,821	27,549	230	1,423	26,356	–	32,495
–	–	–	–	48	–	–	8	–	–	75	58	635	2,019	–	104	1,915	–	11,282
–	–	–	–	793	–	294	–	–	222	370	544	4,758	8,954	–	890	8,064	90	49,245

‖ Annuities.

¶ Includes manufacture, &c., of gas, 210,626*l.*

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued*.

COUNTY AND BURGH.	EXPENDITURE.														
	Public Works, Maintenance and Repairs.	Pay and Clothing of Police, or Payment to County Council for use of County Police.	Lighting, Cleaning, Paving, &c.	Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Burial Grounds.	Public Libraries.	Housing of the Working Classes.	Registration of Births, &c.	Registration of Voters and Election of Councillors.	Valuation of Lands.	Lunacy.	Contagious Diseases (Animals) Act.
ELGIN:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£	£.	£.	£.
Elgin	–	373	1,456	72	478	349	–	–	102	–	35	32	32	114	25
Forres	–	*110	426	44	–	–	18	–	–	–	–	–	–	50	–
Lossiemouth	11	–	150	–	190	–	12	–	–	–	–	–	–	–	–
Rothes	–	–	59	19	259	–	–	–	–	–	–	–	–	–	–
FIFE:															
Anstruther-Easter	106	* 28	80	–	66	–	–	–	–	–	10	38	19	9	–
Anstruther-Wester	27	* 9	7	–	42	–	–	–	–	–	–	4	6	4	–
Auchtermuchty	4	* 13	1	–	–	–	–	–	–	–	–	6	–	6	–
Buckhaven	60	–	440	1,040	352	–	–	–	–	–	–	23	–	–	–
Burntisland	56	*145	621	4	187	97	8	100	–	–	24	49	22	66	–
Cowdenbeath	442	–	227	29	129	–	–	–	–	–	–	–	–	–	–
Crail	43	* 21	33	13	82	–	–	–	–	–	14	18	–	10	–
Culross	9	* 11	38	–	–	–	–	–	–	–	–	18	10	5	–
Cupar (Town Council)	77	–	–	–	–	–	–	–	–	–	–	64	15	61	–
Cupar (Commissioners)	111	–	878	27	188	–	–	–	–	–	–	–	–	–	–
Dunfermline	1,691	1,207	2,708	2,859	1,976	–	707	–	403	–	–	82	13	197	65
Dysart	480	* 54	298	–	–	–	–	–	–	–	50	39	3	26	–
Earlsferry	16	* 9	54	2	23	–	–	–	–	–	–	5	4	4	–
Elie	43	–	201	2	–	–	–	–	–	–	–	1	–	–	–
Falkland	–	* 16	7	–	11	30	–	–	–	–	–	7	–	7	–
Inverkeithing (Town Council)	58	–	11	–	–	–	–	–	–	–	–	5	8	45	–
Inverkeithing (Commissioners)	–	* 97	92	15	340	–	–	–	–	–	–	–	–	–	–
Kilrenny	40	* 28	142	–	101	–	–	–	–	–	10	26	10	14	18
Kinghorn	230	* 13	183	–	2,380	–	–	–	–	–	–	4	–	19	–
Kirkcaldy (Town Council)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Kirkcaldy (Commissioners)	–	1,402	2,891	332	–	–	190	349	–	–	77	165	21	273	9
Kirkcaldy and Dysart Water Commissioners.	–	–	–	–	2,704	–	–	–	–	–	–	–	–	–	–
Ladybank	–	–	43	–	–	–	–	–	–	–	–	–	–	–	–
Leslie	–	–	129	–	–	–	–	–	–	–	–	4	–	–	–
Leven	–	–	972	52	3,164	–	8	–	–	–	–	24	–	–	–
Lochgelly	74	–	164	52	139	–	11	–	–	–	–	8	–	–	–
Markinch	–	–	92	2,200	–	28	–	–	–	–	–	–	–	–	–
Newburgh	–	* 25	68	25	90	15	–	–	–	–	–	14	8	13	–
Newport	–	–	338	12	–	–	–	–	–	–	–	24	–	–	–
Pittenweem	–	* 33	62	–	64	–	–	–	–	–	8	7	8	15	–
St. Andrews	–	*224	1,219	–	256	–	50	–	–	–	35	36	11	107	–
Tayport	–	–	315	51	–	–	–	–	–	–	–	17	–	–	–
FORFAR:															
Arbroath (Town Council)	77	–	–	–	–	–	–	711	–	–	117	124	94	–	17
Arbroath (Commissioners)	–	1,582	7,035	690	1,034	81	51	–	–	–	–	–	–	–	–
Brechin	–	§ 517	2,088	407	471	113	–	–	102	–	–	87	–	–	7
Broughty Ferry	154	690	1,169	12	42	42	–	–	–	–	–	24	2	–	–
Carnoustie	–	–	354	15	490	1	–	–	–	–	–	24	–	–	–
Dundee (Town Council)	–	–	–	–	–	–	–	3,012	3,157	–	987	724	55	–	–
Dundee (Commissioners)	–	16,138	26,581	898	–	3,802	2,110	–	–	–	–	–	–	–	52
Dundee (Water Commissioners)	–	–	–	–	8,813	–	–	–	–	–	–	–	–	–	–

* Payment to County Council for use of County Police.

† Included under other heads of expenditure.

‡ Includes purchase of "Morriston," 8,760*l*.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

	EXPENDITURE.												LOANS ON SECURITY OF RATES.				SINKING FUNDS.	
	Militia.	Sheriff Court-Houses.	Cess and Land Tax.	Payments under Prisons Act, 1877.	Salaries, Fees, &c.	Contributions to School Board and to Higher Class Schools.	Roads under Roads and Bridges Act.	Roads not under Roads and Bridges Act.	Weights and Measures Act.	Public Parks.	Interest on Money Borrowed.	Other Expenditure.	Total.	Outstanding at beginning of the Financial Year.	Borrowed during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.	Total Amount remaining invested at close of the Financial Year.	Gross Rental of the Burgh as in Valuation Roll.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	–	–	589	134	–	1,000	–	59	1,115	‡ 9,358	15,323	31,841	14,650	5,318	41,173	2,529	35,270
2	–	–	–	–	132	–	305	75	–	–	91	845	2,096	1,320	1,000	–	2,320	–	15,955
3	–	–	–	1	165	–	–	–	–	–	163	67	759	4,018	–	79	3,939	–	6,641
4	–	–	–	–	48	–	–	–	–	–	63	11	459	1,404	–	163	1,241	5	5,155
5	–	–	–	–	113	–	5	33	–	–	222	48	777	5,078	–	127	4,951	–	4,890
6	–	–	4	–	48	5	8	23	–	–	72	19	278	1,525	100	23	1,602	–	1,774
7	–	–	–	–	12	–	–	–	–	2	–	–	44	–	–	–	–	–	2,449
8	–	–	–	–	92	5	170	–	–	–	–	135	2,317	–	–	–	–	–	11,752
9	3	13	–	–	445	39	150	–	–	–	1,371	180	3,580	27,860	–	621	27,239	1,642	23,643
10	–	–	–	–	65	–	–	301	–	–	264	196	1,653	7,623	130	261	7,492	–	9,516
11	–	–	4	–	106	21	76	16	–	–	194	55	706	4,901	–	97	4,804	–	4,312
12	–	–	4	–	21	18	78	–	1	–	–	8	221	–	–	–	–	–	1,629
13	–	–	49	–	38	–	–	–	–	–	26	40	370	650	–	200	450	–	22,116
14	–	–	–	–	251	–	375	–	–	–	737	24	2,591	24,400	150	600	23,950	203	(*22,116*)
15	6	–	78	–	610	131	255	–	26	342	3,850	379	17,585	98,762	2,000	4,563	96,199	1,328	79,185
16	1	–	22	3	168	50	169	–	–	–	200	130	1,693	4,805	–	18	4,787	–	9,878
17	4	3	3	–	12	–	–	–	–	–	63	–	202	1,722	–	130	1,592	–	1,641
18	–	–	2	–	67	–	–	–	–	–	174	–	490	5,178	250	319	5,109	281	5,115
19	–	–	–	–	13	–	60	–	–	–	13	17	181	–	–	–	–	–	2,844
20	1	–	–	–	61	–	–	–	–	–	133	110	432	3,400	–	400	3,000	–	17,707
21	–	–	–	–	81	–	49	–	–	–	158	487	1,319	4,318	–	189	4,129	90	(*17,707*)
22	–	–	6	–	88	–	61	–	–	–	4	–	548	5,750	–	290	5,460	–	5,112
23	–	–	12	–	130	–	103	–	–	65	27	670	3,836	600	2,000	–	2,600	–	6,626
24	–	–	–	–	85	114	–	–	–	–	269	234	702	–	–	–	–	–	108,133
25	9	–	90	–	565	–	1,326	76	26	–	1,008	477	9,286	37,711	–	735	36,976	2,783	(*105,593*)
26	–	–	–	–	†	–	–	–	–	–	3,654	–	6,358	103,240	–	–	103,240	4,001	(*116,736*)
27	–	–	–	–	5	–	–	–	–	–	18	4	70	450	–	–	450	105	3,313
28	–	–	–	–	35	–	–	–	–	–	–	11	179	–	–	–	–	–	5,944
29	–	–	3	–	180	–	–	36	–	–	445	–	4,884	10,891	5,000	1,486	14,405	–	12,959
30	–	–	–	–	150	–	–	100	–	–	225	4	927	5,776	320	208	5,888	–	7,356
31	–	–	–	–	40	–	–	–	–	–	44	14	2,418	–	3,000	55	2,945	–	4,577
32	–	–	–	–	30	–	–	–	–	–	330	100	718	5,932	–	136	5,796	–	4,269
33	–	–	–	–	133	–	373	–	–	–	158	170	1,208	4,317	–	138	4,179	–	20,154
34	–	–	5	–	30	35	–	–	2	–	100	38	407	1,349	–	167	1,182	–	5,622
35	–	–	29	–	398	96	533	–	43	–	667	151	3,855	14,524	–	358	14,166	325	40,741
36	–	–	–	–	81	8	231	–	–	41	127	66	937	3,480	–	70	3,410	–	10,503
37	–	–	100	5	227	75	–	–	33	–	918	345	2,843	21,972	1,465	1,525	21,912	–	88,649
38	–	–	–	–	455	–	521	–	34	75	781	458	12,797	20,850	350	1,600	19,600	378	(*88,663*)
39	–	–	–	25	270	–	1,266	–	–	–	626	–	5,979	14,375	460	818	14,017	–	28,618
40	–	–	19	–	436	75	247	–	–	111	534	697	4,254	14,860	624	1,095	14,389	16,133	53,242
41	–	–	–	–	342	–	671	–	–	–	440	–	2,337	11,533	2,500	310	13,723	–	16,689
42	–	–	557	44	†	–	–	–	424	–	–	‖ 6,543	15,503	–	–	–	–	–	726,510
43	–	–	–	–	†	–	–	6,880	–	1,913	23,246	11,087	92,707	684,249	44,169	21,376	707.042	1,224	(*726,510*)
44	–	–	–	–	†	–	–	–	–	–	17,964	¶ 14,315	41,092	508,234	20,550	6,881	521,903	28	(*816,821*)

§ Includes 3*l.* paid to County Council for use of County Police. ‖ Common Good Expenditure. ¶ Annuities.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

COUNTY AND BURGH.	EXPENDITURE.															
	Public Works, Maintenance and Repairs.	Pay and Clothing of Police, or Payment to County Council for use of County Police.	Lighting, Cleaning, Paving, &c.	Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Burial Grounds.	Public Libraries.	Housing of the Working Classes.	Registration of Births, &c.	Registration of Voters and Election of Councillors.	Valuation of Lands.	Lunacy.	Contagious Diseases (Animals) Act.	
FORFAR—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Forfar (Town Council)	–	–	–	–	–	–	–	–	–	–	–	93	13	–	5	1
Forfar (Commissioners)	–	745	1,367	405	360	–	–	–	144	–	–	–	–	–	–	2
Kirriemuir	45	–	421	469	219	–	–	–	–	–	–	20	–	–	–	3
Montrose (Town Council)	325	–	–	–	–	–	–	–	–	–	–	54	30	–	8	4
Montrose (Commissioners)	–	934	2,684	423	844	–	46	–	–	–	–	–	–	–	–	5
HADDINGTON:																
Cockenzie	–	–	97	19	41	6	–	–	–	–	–	–	–	–	–	6
Dunbar (Town Council)	250	–	–	–	–	–	–	–	–	–	–	30	46	46	–	7
Dunbar (Commissioners)	–	*150	528	59	38	–	5	–	–	–	–	–	–	–	9	8
East Linton	–	–	141	5	28	–	–	–	–	–	–	8	–	–	–	9
Haddington	111	*160	647	19	62	4	–	193	14	–	19	45	12	44	9	10
North Berwick	525	*115	494	27	–	–	–	–	–	–	–	12	21	30	–	11
Prestonpans	–	–	156	43	84	7	5	–	–	–	–	–	–	–	–	12
Tranent	–	–	192	46	189	–	6	–	–	–	–	–	–	–	–	13
INVERNESS:																
Fort William	–	–	269	68	104	–	–	–	–	–	–	5	–	–	–	14
Inverness	1,299	1,550	2,696	1,066	974	152	17	–	320	–	84	90	34	297	–	15
Kingussie	–	–	69	83	60	–	–	–	–	–	–		–	–	–	16
KINCARDINE:																
Banchory	–	–	50	9	60	–	–	–	–	–	–	10	–	–	–	17
Inverbervie	52	*19	–	–	–	9	–	–	–	–	13	15	2	–	–	18
Laurencekirk (Town Council)	18	–	39	–	14	–	–	–	–	–	–	–	–	–	–	19
Laurencekirk (Commissioners)	–	–	–	–	11	–	–	–	–	–	–	–	–	–	–	20
Stonehaven	–	–	657	11	91	–	–	–	–	–	–	19	–	–	–	21
KINROSS:																
Kinross	–	–	152	176	189	25	–	–	–	–	–	3	–	–	–	22
KIRKCUDBRIGHT:																
Castle Douglas	108	–	197	640	33	27	–	–	–	–	–	–	–	–	–	23
Dalbeattie	–	–	117	57	71	–	–	–	–	–	–	–	–	–	–	24
Gatehouse	–	–	32	–	35	–	–	–	–	–	–	–	–	–	–	25
Kirkcudbright	430	*50	142	20	1,724	–	–	1	–	–	–	5	–	–	–	26
Maxwelltown	36	–	443	1	43	–	16	–	–	–	–	–	–	–	–	27
New Galloway	10	*4	10	12	–	–	–	–	–	–	–	5	3	–	–	28
LANARK:																
Airdrie	1,280	1,375	431	381	–	533	357	–	238	–	121	94	–	209	12	29
Biggar	37	–	75	1	153	–	–	–	–	–	–	–	–	–	–	30
Coatbridge	–	2,391	2,972	555	–	42	653	–	–	–	156	294	–	556	–	31
Glasgow (Town Council)	–	–	–	–	–	–	–	–	–	–	4,885	5,572	6,834	5,227	12,541	32
Glasgow (Commissioners)	46,366	122,058	168,362	12,029	–	18,398	67,560	–	–	–	–	–	–	–	–	33
Glasgow (Corporation Water-works)	–	–	–	–	77,647	–	–	–	–	–	–	–	–	–	–	34
Glasgow (Corporation Gas Trust)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	35
Govan	1,157	7,622	4,646	851	–	61	1,979	–	–	–	12	62	–	–	–	36
Hamilton	–	2,053	2,777	577	1,285	–	539	–	–	–	–	89	2	444	9	37
Lanark	–	*94	282	–	76	29	36	–	–	–	18	17	17	62	–	38

* Payment to County Council for use of County Police.

† Included under other heads of Expenditure.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

	EXPENDITURE.													LOANS ON SECURITY OF RATES.				SINKING FUNDS.	
	Militia.	Sheriff Court-Houses.	Cess and Land Tax.	Payments under Prisons Act, 1877.	Salaries, Fees, &c.	Contributions to School Board and to Higher Class Schools.	Roads under Roads and Bridges Act.	Roads not under Roads and Bridges Act.	Weights and Measures Act.	Public Parks.	Interest on Money Borrowed.	Other Expenditure.	Total.	Outstanding at beginning of the Financial Year.	Borrowed during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.	Total Amount remaining invested at close of the Financial Year.	Gross Rental of the Burgh as in Valuation Roll.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	43	4	†	–	–	–	–	–	–	–	158	–	–	–	–	–	38,785
2	–	–	–	–	301	–	286	–	–	–	2,513	146	6,267	67,015	1,350	400	67,965	2,125	(38,785)
3	–	–	–	–	56	–	1,298	–	–	–	413	142	3,083	9,185	1,500	156	10,529	329	9,060
4	–	–	3	4	273	180	–	116	14	225	1,155	1,363	3,750	35,173	3,850	1,428	37,595	–	58,409
5	–	–	–	–	512	–	651	–	–	–	668	472	7,234	16,883	–	1,829	15,054	1,080	(58,409)
6	–	–	–	–	25	–	–	–	–	–	30	45	263	785	–	33	752	–	3,043
7	–	–	–	–	139	80	195	–	–	–	15	361	1,162	350	–	–	350	208	16,424
8	–	–	–	–	100	–	–	–	–	–	419	209	1,517	9,040	–	689	8,351	–	(16,424)
9	–	–	–	–	35	–	–	–	–	–	58	41	316	1,374	–	67	1,307	–	3,000
10	–	–	71	–	308	45	416	–	–	–	358	386	2,923	9,174	200	836	8,538	–	16,762
11	–	–	4	–	368	–	–	–	–	–	1,207	283	3,086	19,182	–	480	18,702	134	12,386
12	–	–	–	–	18	–	–	–	–	4	72	–	389	1,638	–	86	1,552	–	3,964
13	–	–	–	–	71	–	–	–	–	–	270	40	814	6,304	–	83	6,221	–	4,963
14	–	–	11	–	114	–	–	–	–	–	103	35	709	2,309	–	283	2,026	–	6,868
15	11	73	–	12	952	150	2,757	–	–	–	4,328	2,423	19,285	90,360	3,900	1,137	93,123	406	97,746
16	–	–	–	–	29	–	–	–	–	–	55	10	306	1,484	20	32	1,472	–	3,500
17	–	–	–	–	54	–	–	–	–	–	214	–	397	5,833	–	143	5,690	–	8,041
18	–	–	4	–	31	–	39	–	2	–	35	157	378	850	–	–	850	–	3,834
19	–	–	–	–	59	–	–	–	–	–	–	152	282	–	–	–	–	–	(5,761)
20	–	–	–	–	24	–	60	23	–	–	–	20	138	–	–	–	–	–	5,761
21	–	–	–	–	114	–	–	–	–	–	286	54	1,232	7,986	–	289	7,697	–	15,471
22	–	–	–	–	61	–	–	–	–	–	187	–	793	4,599	100	156	4,543	–	6,534
23	–	–	–	–	130	–	–	–	–	–	354	58	1,547	7,849	1,600	192	9,257	440	13,504
24	–	–	–	–	69	–	–	–	–	–	343	–	657	8,183	–	99	8,084	–	8,195
25	–	–	9	–	55	–	–	–	–	–	72	3	206	1,902	–	53	1,849	–	2,366
26	–	12	54	–	175	195	180	–	–	–	208	70	3,266	6,400	2,550	–	8,950	–	9,411
27	–	–	–	–	202	–	381	–	–	–	–	46	1,168	–	–	–	–	–	20,780
28	–	2	4	–	15	–	–	15	–	–	20	–	100	492	100	20	572	–	1,249
29	–	–	1	2	405	63	1,043	–	55	–	249	127	6,976	11,400	345	387	11,358	104	49,680
30	–	–	–	–	58	–	–	–	–	–	140	28	492	4,302	200	134	4,368	372	4,960
31	–	–	–	–	976	–	1,625	3,354	95	–	1,349	645	15,663	34,279	15,303	4,685	44,897	7,695	131,935
32	–	–	2,557	–	†	570	–	–	–	28,048	80,044	(a) 66,903	213,181	2,633,810	311,566	297,681	2,647,695	311,978	4,058,758
33	–	–	–	525	25,551	–	82,057	–	1,810	–	42,527	(b) 100,306	687,549	1,167,292	175,056	59,148	1,283,200	400	(4,058,758)
34	–	–	–	–	†	–	–	–	–	–	59,537	–	137,184	1,637,430	168,431	25,351	1,780,510	690,971	(4,058,758)
35	–	–	–	–	†	–	–	–	–	–	60,741	(c) 498,870	559,611	895,100	10,000	–	905,100	261,546	(4,058,758)
36	–	–	–	–	2,917	26	5,139	–	–	910	2,264	1,517	29,163	59,231	42,242	27,931	73,542	–	245,313
37	–	–	–	–	1,116	–	2,322	–	–	–	2,463	3,284	16,960	70,875	7,115	7,015	70,975	922	105,363
38	–	–	–	1	149	40	303	–	–	–	401	(d) 835	2,351	10,605	900	499	11,006	–	14,626

(*a*) Includes Corporation or Common Good Expenditure, 16,920 *l.*; Municipal Buildings, 9,705 *l.*; Improvements, 17,358 *l.*; Markets, 13,519 *l.*
(*b*) Includes purification of Sewage, 34,149 *l.*; Open Spaces and Children's Playgrounds, 21,841 *l.*; Fire Brigade, 14,165 *l.*; Public Baths and Washhouses, 11,421 *l.*; Parliamentary and Law Charges, 7,121 *l.*
(*c*) Expenditure on Gas Undertaking.
(*d*) Slaughter-houses.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

COUNTY AND BURGH.	EXPENDITURE.															
	Public Works, Maintenance and Repairs.	Pay and Clothing of Police, or Payment to County Council for use of County Police.	Lighting, Cleaning, Paving, &c.	Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Burial Grounds.	Public Libraries.	Housing of the Working Classes.	Registration of Births, &c.	Registration of Voters and Election of Councillors.	Valuation of Lands.	Lunacy.	Contagious Diseases (Animals) Act.	
LANARK—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Motherwell	794	–	1,518	463	12,637	579	216	–	–	–	–	4	–	–	–	1
Partick	–	3,994	3,165	238	–	1,217	2,710	–	–	–	–	77	–	–	–	2
Rutherglen	–	*288	924	96	–	–	156	–	–	–	–	49	–	135	33	3
Wishaw	–	*482	1,337	375	483	2	4	–	–	–	–	34	–	–	–	4
LINLITHGOW:																
Armadale	100	–	53	–	104	25	–	–	–	–	–	–	–	–	–	5
Bathgate	–	–	357	211	182	–	–	–	–	–	–	8	–	–	–	6
Bo'ness	–	–	672	–	7,553	–	68	–	–	–	–	–	–	–	–	7
Linlithgow (Town Council)	233	*119	–	–	–	–	–	–	–		–	47	21	36	10	8
Linlithgow (Commissioners)	–	–	426	–	425	1	–	–	–	–	–	–	–	–	–	9
Queensferry	–	–	127	15	56	–	14	–	–	–	–	–	–	22	–	10
Whitburn	–	–	43	–	11	–	–	–	–	–	–	–	–	–	–	11
NAIRN:																
Nairn	–	115	477	91	620	–	–	–	–	–	–	49	–	47	8	12
ORKNEY:																
Kirkwall	109	*72	275	–	106	18	15	–	–	–	–	16	15	–	17	13
Stromness	–	–	172	21	–	–	–	–	–	–	–	–	–	–	–	14
PEEBLES:																
Innerleithen	–	–	252	19	9	–	–	–	–	–	–	12	–	–	–	15
Peebles (Town Council)	87	–	22	2	–	–	–	–	–	–	–	29	–	–	–	16
Peebles (Commissioners)	–	*237	925	207	136	13	–	–	–	–	–	–	–	112	–	17
PERTH:																
Aberfeldy	17	–	77	19	21	18	–	–	–	–	–	6	–	–	–	18
Abernethy (Commissioners)	–	–	79	–	11	–	–	–	–	–	–	–	–	–	–	19
Alyth	7	–	221	336	32	–	–	–	–	–	–	11	–	–	–	20
Blairgowrie	–	67	286	730	–	–	–	–	–	–	–	15	–	–	–	21
Callander	–	–	303	–	62	–	–	–	–	–	–	–	–	–	–	22
Coupar Angus	–	–	210	42	126	7	6	–	–	–	–	12	–	–	–	23
Crieff	–	–	537	92	2,182	–	–	–	–	–	–	–	–	–	–	24
Doune	–	–	96	–	78	–	–	–	–	–	–	–	–	–	–	25
Dunblane	58	–	113	3,680	44	–	–	–	–	–	–	–	–	–	–	26
Perth (Town Council)	1,355	–	–	–	4,869	–	–	667	–	–	209	287	118	317	149	27
Perth (Commissioners)	–	§ 3,343	6,214	255	–	299	298	–	–	–	–	–	–	–	–	28
Rattray	–	–	67	58	–	–	–	–	–	–	–	–	–	–	–	29
RENFREW:																
Gourock	338	–	949	31	50	13	58	–	–	–	–	17	–	–	–	30
Greenock	4,651	‖ 9,134	9,388	–	8,981	1,497	1,497	1,760	–	247	435	301	502	–	125	31
Johnstone	–	788	362	39	9	–	337	–	–	–	–	14	28	–	–	32
Kinning Park	89	1,094	2,416	119	–	–	513	–	–	–	3	42	–	–	–	33
Paisley (Town Council)	33,718	–	–	–	5,288	–	–	978	557	–	333	352	12	–	89	34
Paisley (Commissioners)	–	5,330	9,059	10,926	–	–	4,655	–	–	–	–	–	–	–	–	35
Pollokshaws	59	–	549	33	–	–	260	–	–	–	–	35	–	–	–	36
Port Glasgow	1,013	972	2,024	227	685	158	167	225	–	–	10	71	4	–	12	37
Renfrew	288	388	584	36	30	12	45	–	–	–	–	40	40	–	–	38

* Payment to County Council for use of County Police. † Included under other heads of Expenditure. ‡ Includes rebuilding of Custom House, 656*l.*

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

EXPENDITURE.													LOANS ON SECURITY OF RATES.				SINKING FUNDS.	
Militia.	Sheriff Court-Houses.	Cess and Land Tax.	Payments under Prisons Act, 1877.	Salaries, Fees, &c.	Contributions to School Board and to Higher Class Schools.	Roads under Roads and Bridges Act.	Roads not under Roads and Bridges Act.	Weights and Measures Act.	Public Parks.	Interest on Money Borrowed.	Other Expenditure.	Total.	Outstanding at beginning of the Financial Year.	Borrowed during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.	Total Amount remaining invested at close of the Financial Year.	Gross Rental of the Burgh as in Valuation Roll.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
–	–	–	–	709	–	1,199	–	–	594	1,664	172	20,549	45,694	10,500	1,428	54,766	–	71,336
–	–	–	–	1,506	–	4,437	–	–	850	952	2,505	21,651	25,610	5,600	2,130	29,080	2,845	188,187
–	7	–	4	453	–	1,710	–	5	–	–	–	3,860	–	–	–	–	–	48,510
–	–	–	–	386	–	–	–	–	20	538	564	4,225	14,774	–	811	13,963	886	32,418
–	–	–	–	42	–	–	–	–	–	8	–	332	100	100	–	200	–	4,875
–	–	–	–	151	–	24	–	–	–	392	103	1,428	10,309	–	185	10,124	–	12,894
–	–	–	–	313	19	–	–	–	–	1,100	862	10,587	22,282	4,000	1,003	25,279	–	20,728
–	–	62	–	84	–	–	–	–	–	100	‡ 660	1,372	1,500	680	70	2,110	–	14,772
–	–	–	–	212	–	219	–	–	–	340	372	1,995	10,624	–	236	10,388	30	(*14,772*)
–	–	8	–	129	–	101	–	–	–	149	38	659	4,282	–	140	4,142	–	9,447
–	–	–	–	14	–	–	–	–	–	–	9	77	–	–	–	–	–	2,333
–	–	–	6	217	–	307	–	11	–	472	260	2,680	11,997	186	425	11,758	–	15,214
–	–	24	–	†	–	389	–	4	–	792	2	1,854	19,168	–	190	18,978	–	13,440
–	–	–	–	18	–	–	–	–	–	1	–	212	25	–	5	20	–	3,353
–	–	–	–	75	–	–	–	–	–	90	80	537	2,175	–	271	1,904	–	8,965
–	–	–	2	91	100	–	2	4	8	54	217	618	1,460	–	–	1,460	–	13,179
–	–	–	–	250	–	–	–	–	–	389	50	2,319	9,807	850	421	10,236	–	(*13,179*)
–	–	–	–	56	–	–	47	–	1	54	38	354	1,200	–	43	1,157	51	6,919
–	–	–	–	13	–	–	–	–	27	3	–	133	606	–	16	590	9	1,607
–	–	–	–	78	9	–	–	–	–	182	143	1,019	4,436	348	155	4,629	90	7,646
–	–	–	41	92	–	–	–	–	–	59	109	1,399	1,598	–	100	1,498	–	14,252
–	–	–	–	49	–	–	–	–	–	137	–	551	2,953	–	153	2,800	–	9,047
–	–	–	–	98	–	–	35	–	–	239	17	792	6,108	–	233	5,875	–	7,296
–	–	–	–	103	–	–	–	–	–	415	20	3,349	8,988	2,001	497	10,492	–	25,505
–	–	–	–	21	–	–	–	–	–	–	10	205	–	–	–	–	–	3,384
–	–	–	–	143	–	–	–	–	–	274	80	4,392	5,774	4,000	188	9,586	–	9,381
–	–	–	–	903	286	–	–	–	104	3,821	–	13,085	39,892	1,700	1,066	40,526	2,244	151,990
–	–	–	–	1,343	340	2,554	–	32	–	675	840	16,193	21,001	2,500	2,300	21,201	–	(*151,990*)
–	–	–	–	33	–	–	–	–	–	2	13	173	40	–	20	20	–	6,694
–	–	–	–	338	–	290	–	–	91	433	185	2,793	10,598	145	491	10,252	443	30,375
38	99	64	72	3,476	145	1,260	–	75	236	32,647	–	76,660	1,102,066	146,882	154,725	1,094,223	59,025	381,565
–	–	–	–	207	–	–	2,157	–	37	510	196	4,684	8,483	1,403	332	9,554	–	32,340
–	–	–	142	729	–	1,347	–	–	–	592	¶ 500	7,586	17,085	1,620	540	18,165	7,594	55,212
–	14	14	–	2,655	60	2,253	1,583	–	490	19,830	13,412	81,638	555,689	25,815	15,918	565,586	18,000	238,127
–	–	–	36	1,468	–	–	–	17	–	2,249	2,740	36,480	40,573	9,700	1,132	49,141	390	(*288,127*)
–	–	–	–	229	–	621	–	–	–	130	72	1,988	3,250	–	–	3,250	619	27,619
–	–	–	12	590	45	544	–	–	–	1,467	403	8,729	37,678	1,495	1,807	37,366	6,163	53,360
–	–	–	5	388	224	333	–	29	43	2,265	576	5,326	55,672	20,865	13,970	62,567	–	25,273

§ Includes 4*l.* paid to County Council for use of County Police. ‖ Includes 1,032*l.* paid to County Council for use of County Police. ¶ New Fire Engine.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

COUNTY AND BURGH.	EXPENDITURE.															
	Public Works, Maintenance and Repairs.	Pay and Clothing of Police, or Payment to County Council for use of County Police.	Lighting, Cleaning, Paving, &c.	Drainage.	Water Supply.	Removal of Nuisances.	Hospitals.	Burial Grounds.	Public Libraries.	Housing of the Working Classes.	Registration of Births, &c.	Registration of Voters and Election of Councillors.	Valuation of Lands.	Lunacy.	Contagious Diseases (Animals) Act.	
ROSS AND CROMARTY:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Cromarty	–	*14	81	24	6	–	–	–	–	–	–	–	–	6	–	1
Dingwall	–	*72	299	–	53	–	–	–	–	–	–	–	–	33	–	2
Fortrose	5	*26	62	–	8	–	–	–	–	–	–	11	–	12	–	3
Invergordon	75	–	164	–	45	–	–	–	–	–	–	–	–	–	–	4
Stornoway	66	–	312	–	126	14	35	–	–	–	–	9	–	–	–	5
Tain	176	*49	483	593	15	–	–	–	–	–	–	9	9	21	–	6
ROXBURGH:																
Hawick	–	1,252	1,649	1,189	627	–	42	20	263	–	–	72	12	288	9	7
Jedburgh	–	*110	343	62	93	–	–	8	–	–	30	46	12	54	–	8
Kelso	–	*204	970	–	425	–	–	–	–	–	–	11	–	–	–	9
SELKIRK:																
Galashiels	259	1,000	1,905	–	431	–	298	188	248	–	–	19	12	265	16	10
Selkirk	–	‡330	239	42	363	–	–	–	112	–	–	20	20	96	–	11
STIRLING:																
Bridge of Allan	221	–	329	1	–	41	–	–	–	–	–	27	–	–	–	12
Denny and Dunipace	–	–	284	30	133	75	63	–	–	–	–	–	–	–	–	13
Falkirk	325	–	2,890	184	–	–	224	–	–	–	74	76	2	130	–	14
Grangemouth	–	–	1,046	382	952	–	159	–	111	–	29	22	–	–	–	15
Kilsyth	–	–	422	82	142	83	–	–	–	–	–	–	–	–	–	16
Stirling (Town Council)	323	–	379	–	–	–	–	793	–	–	54	84	60	187	31	17
Stirling (Commissioners)	–	1,143	1,647	–	–	–	445	–	–	–	–	–	–	–	–	18
Stirling (Water Commissioners)	–	–	–	–	675	–	–	–	–	–	–	–	–	–	–	19
SUTHERLAND:																
Dornoch	–	*23	48	9	35	11	–	–	–	–	–	9	–	5	–	20
WIGTOWN:																
Newton Stewart	–	–	55	–	89	–	–	–	–	–	–	–	–	–	–	21
Stranraer	–	*141	402	146	640	47	46	16	–	–	42	32	31	–	–	22
Whithorn	–	–	47	24	23	23	–	–	–	–	–	34	–	–	–	23
Wigtown	94	*57	131	9	23	–	–	–	–	–	–	34	–	–	3	24
ZETLAND:																
Lerwick	–	141	412	139	211	–	195	–	–	–	–	2	–	–	–	25
TOTAL for SCOTLAND - £.	149,055	263,488	445,882	84,543	218,381	39,008	112,774	9,807	15,892	1,834	11,295	16,096	12,308	11,362	13,985	26

* Payment to County Council for use of County Police.

‡ Includes 267*l.* paid to County Council for use of County Police.

ABSTRACT of Returns from each Burgh in Scotland, 1893—*continued.*

	EXPENDITURE.												LOANS ON SECURITY OF RATES.				SINKING FUNDS.	
	Militia.	Sheriff Court-Houses.	Cess and Land Tax.	Payments under Prisons Act, 1877.	Salaries, Fees, &c.	Contributions to School Boards and to Higher Class Schools.	Roads under Roads and Bridges Act.	Roads not under Roads and Bridges Act.	Weights and Measures Act.	Public Parks.	Interest on Money Borrowed.	Other Expenditure.	Total.	Outstanding at beginning of the Financial Year.	Borrowed during the Year.	Instalments of Loans Repaid during the Year, excluding Interest.	Outstanding at close of the Financial Year.	Total Amount remaining invested at close of the Financial Year.	Gross Rental of the Burgh as in Valuation Roll.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	–	–	30	–	23	–	–	–	–	–	184	–	–	–	–	–	1,981
2	–	–	8	–	217	–	115	–	–	–	106	254	1,157	2,790	–	112	2,678	–	10,348
3	–	–	4	1	77	–	42	–	–	–	55	8	311	1,118	–	22	1,096	–	3,657
4	–	–	–	–	51	–	–	–	–	–	30	35	400	662	–	97	565	–	3,695
5	–	–	–	–	153	–	227	–	–	–	36	54	1,032	983	–	58	925	–	14,353
6	–	–	–	–	80	26	–	–	5	–	17	316	1,799	162	800	162	800	–	6,152
7	–	–	–	–	542	–	1,122	–	26	269	2,188	†3,623	13,193	59,475	–	1,472	58,003	–	71,051
8	–	–	22	4	174	524	359	–	–	10	131	226	2,208	2,506	–	88	2,418	–	14,062
9	–	–	10	–	194	–	–	–	–	–	48	76	1,938	1,125	–	75	1,050	–	23,398
10	–	–	–	69	762	–	–	1,569	–	58	1,850	680	9,629	49,890	400	1,174	49,116	–	64,955
11	–	–	–	–	426	–	360	–	–	–	550	78	2,636	11,724	–	416	11,308	–	23,508
12	–	–	–	–	219	–	597	55	–	–	9	20	1,519	1,000	–	1,000	–	–	19,895
13	–	–	–	–	129	–	–	–	–	–	372	60	1,146	10,507	–	143	10,364	235	7,699
14	–	–	–	76	788	–	1,054	–	16	–	1,429	661	7,929	38,553	1,017	1,120	38,450	392	55,879
15	–	–	–	–	400	–	725	–	–	39	735	975	5,575	20,714	–	869	19,845	–	41,333
16	–	–	–	–	127	–	148	–	–	–	223	9	1,236	5,113	–	426	4,687	–	11,534
17	–	–	–	7	394	264	–	–	–	–	280	1,026	3,882	7,683	–	–	7,683	17	82,397
18	–	–	–	–	408	–	851	533	119	–	344	626	6,116	8,788	–	342	8,446	3,216	(*80,809*)
19	–	–	–	–	§	–	–	–	–	–	1,158	‖1,542	3,375	28,796	–	1,665	27,131	–	(*83,173*)
20	–	–	4	–	26	–	153	–	–	–	80	16	419	2,294	–	56	2,238	–	1,822
21	–	–	–	–	199	–	–	–	–	–	169	–	512	4,482	–	144	4,338	–	9,100
22	–	–	8	3	236	–	440	–	–	–	480	200	2,910	10,356	–	503	9,853	303	22,337
23	–	–	–	–	67	–	79	–	–	–	24	–	321	540	–	30	510	90	3,894
24	–	–	5	1	119	–	126	–	–	–	33	51	691	800	–	800	–	–	6,755
25	–	–	–	–	199	–	–	48	–	–	190	280	1,817	3,094	–	290	2,804	–	12,974
26	203	896	6,880	1,996	94,911	4,965	194,393	25,064	4,249	44,638	530,094	1,070,039	3,384,038	13,716,285	1,202,081	767,702	14,150,664	1,497,378	13,078,015

† Includes expenditure out of Common Good, 2,331*l.*

§ Included under other heads of expenditure.

‖ Includes Parliamentary Expenses, 631*l.*

* ABSTRACT of RETURNS from each BURGH

RECEIPT.

	1892.			1893.		
	£.	£.	£.	£.	£.	£.
1. Revenue from Property and Investments and Common Good.	- -	220,317		- -	- -	243,083
2. Assessments under General or Special Police Acts:	£.					
(*a.*) Police Assessment - - -	585,571	- -	- -	599,169		
(*b.*) General Sewerage - - -	37,566	- -	- -	45,653		
(*c.*) Special Sewerage - - -	23,889	- -	- -	23,438		
(*d.*) Water Assessment - - -	61,065	- -	- -	65,332		
(*e.*) Foot Pavement - - - -	4,644	- -	- -	4,001		
(*f.*) General Improvement - - -	18,138	- -	- -	17,166		
(*g.*) Private or Special or other Improvement.	34,058	- -	- -	33,778		
		764,931			788,537	
3. Assessments under Public Health Acts: General and Special - - - - - -		148,379	- -	- -	158,344	
4. Assessment under Roads and Bridges Act, 1878 -		163,835	- -	- -	166,037	
5. Assessments under other General Acts:						
(*a.*) Burial Grounds Act, 1855 - -	2,669	- -	- -	2,761		
(*b.*) Public Libraries Acts, 1867, 1871, 1877.	7,888	- -	- -	8,674		
(*c.*) Housing of the Working Classes Acts.	12,196	- -	- -	11,559		
(*d.*) Public Parks Act, 1878 - -	5,999	- -	- -	39,602		
(*e.*) Registration of Births, &c. (17 & 18 Vict. c. 80).	11,094	- -	- -	11,603		
(*f.*) Registration of Voters and Election of Councillors (19 & 20 Vict. c. 58, and 33 & 34 Vict. c. 92).	14,056	- -	- -	14,447		
(*g.*) Valuation of Lands and Heritages (17 & 18 Vict. c. 91).	10,596	- -	- -	7,934		
(*h.*) Lunacy (20 & 21 Vict. c. 71) -	9,864	- -	- -	11,272		
(*i.*) Contagious Diseases (Animals) Act (41 & 42 Vict. c. 74).	2,767	- -	- -	3,186		
(*j.*) Militia Acts - - - -	289	- -	- -	83		
(*k.*) Sheriff Court Houses Act - -	1,519	- -	- -	1,472		
(*l.*) Cess and Land Tax Acts - - -	6,673	- -	- -	6,481		
(*m.*) Assessments under the Weights and Measures Act, 1878.	248	- -	- -	124		
(*n.*) Assessments for Gas Supply and Measures under Act 22 & 23 Vict. c. 66.	422	- -	- -	325		
Bell and Petty Customs, Assessment, under Acts 33 & 34 Vict. c. 42, and 42 Vict. c. 13.	1,583	- -	- -	1,660		
		87,863	- -		121,183	
6. Assessments, other than above, under Special Acts:						
(*a.*) Roads not under Roads and Bridges Act.	17,009	- -	- -	19,812		
(*b.*) Water Rates - - - -	312,501	- -	- -	338,551		
(*c.*) Other Acts - - - -	156,897	- -	- -	129,463		
		486,407			487,826	
TOTAL from Assessments - £.	- -		1,651,415	- -		1,721,927
7. From Grants in Aid:						
(*a.*) Local Taxation Contributions -	184,848	- -	- -	198,854		
(*b.*) Other Receipts (Treasury Subventions in lieu of rates and cost of removal of prisoners).	6,624	- -	- -	6,792	- -	
			191,472			205,646
8. Compensations, &c., under Prisons Act, 1877 - - - -			148	- -	- -	150
9. Penalties and Fees, &c. - - - - - - - -			35,833	- -	- -	36,454
10. Sale of Property - - - - - - - - - -			7,931	- -	- -	20,876
11. Any other Receipts, exclusive of Money borrowed - - - -			294,575	- -	- -	1,127,471
TOTAL - - - £.			2,401,691	- -	- -	3,355,607
From Loans on Security of Rates and Property - - -			1,140,512	- -	- -	1,202,081
TOTAL - - - £.			3,542,203	- -	- -	4,557,688

* The return formerly made under the Roads and Bridges Act, 1878, is now amalgamated with this return.

in *Scotland* for the Years 1892 and 1893.

EXPENDITURE.

	1892.	1893.
	£.	£.
1. Public Works, Maintenance and Repairs	156,629	149,055
2. Pay and Clothing of Police, or payment to County Council for use of County Police.	255,969	263,488
3. Lighting, Cleaning, Paving, &c.	414,918	445,882
4. Drainage	73,871	84,543
5. Water Supply	221,502	218,381
6. Removal of Nuisances	31,197	39,008
7. Hospitals	67,583	112,774
8. Burial Grounds	28,723	9,807
9. Public Libraries	14,369	15,892
10. Housing of the Working Classes	2,172	1,834
11. Registration of Births, &c.	11,265	11,295
12. Registration of Voters and Election of Councillors and Commissioners.	16,077	16,096
13. Valuation of Lands	12,277	12,308
14. Lunacy	10,467	11,362
15. Contagious Diseases (Animals) Act	15,725	13,985
16. Militia	188	203
17. Sheriff Court Houses	1,247	896
18. Cess and Land Tax	6,936	6,880
19. Payments under Prisons Act, 1877	2,389	1,996
20. Salaries, Fees, &c.	97,846	94,911
21. Contributions to School Board and to Higher Class Schools	4,552	4,965
22. Roads under Roads and Bridges Act	185,538	194,393
23. Roads not under Roads and Bridges Act	19,160	25,064
24. Weights and Measures Act	3,535	4,249
25. Public Parks	39,336	44,638
26. Interest on Money borrowed	420,557	530,094
27. Other Expenditure	307,473	1,070,039
TOTAL £.	2,421,801	3,384,038
Repayment of Loans	764,273	767,702
TOTAL £.	3,186,074	4,151,740
LOANS ON SECURITY OF RATES AND PROPERTY: Outstanding at close of the Financial Year	13,716,285	14,150,664
SINKING FUNDS: Total Amount remaining invested at close of Financial Year	1,095,408	1,497,378
GROSS RENTAL OF THE BURGHS AS IN VALUATION ROLL	12,893,985	13,078,015

No. 6.—HARBOURS AND PORTS.

ABSTRACT

OF

SUMS RAISED AND EXPENDED

IN RESPECT OF

HARBOURS AND PORTS

DURING THE

YEAR ended 15th MAY 1893.

ABSTRACT of Sums raised and expended by

NAMES OF HARBOURS, &c.	RECEIPT (exclusive of Balances).					EXPENDITURE			
	Import and Export Tonnage and Ballast Dues.	Other Tolls and Dues; also Rents.	Sale of Materials.	All other Sources of Income.	TOTAL.	Making New and Maintaining Old Works, and Repairs.	Lighting; Buoys and Beacons; Anchors, Chains, and Cables, &c.	Interest of Debt.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Aberdeen	16,544	49,513	117	(a) 7,860	74,034	47,754	362	17,777	1
Anstruther Union	440	382	–	8	830	102	40	–	2
Arbroath	2,822	202	–	22	3,046	253	322	824	3
Ayr	13,665	12,523	56	1,090	27,334	8,113	54	15,071	4
Balintore	66	–	–	65	131	–	–	75	5
Banff	190	307	3	222	722	4	15	327	6
Borrowstounness	7,449	11,075	–	80	18,604	1,710	135	908	7
Burntisland	8,064	23,017	2	29	31,112	5,232	242	9,322	8
Campbeltown	3,795	50	–	80	3,925	1,190	215	1,352	9
Coldingham	10	172	–	3	185	–	–	177	10
Crail	118	–	–	–	118	2	12	8	11
Cullen	139	73	–	–	212	3	4	82	12
Dalbeattie	67	4	–	–	71	63	–	–	13
Dingwall	22	118	–	–	140	6	–	–	14
Dumbarton	1,457	–	4	373	1,834	1,259	–	302	15
Dumfries	386	15	–	2	403	121	4	89	16
Dunbar	370	51	–	11	432	68	24	57	17
Dundee	16,244	44,616	38	3,155	64,053	39,099	413	15,513	18
Dysart	243	412	–	–	655	196	25	–	19
Eyemouth	215	471	–	11	697	2,059	80	724	20
Fisherrow	73	12	–	1	86	5	–	30	21
Fraserburgh	2,648	9,325	–	–	11,973	660	54	3,775	22
Garlieston	109	59	–	5	173	24	4	–	23
Girvan	295	98	–	1	394	136	15	555	24
Glasgow	77,270	288,961	945	1,322	368,498	322,489	4,313	193,108	25
Greenock	42,477	8,648	–	5,403	56,528	7,861	984	38,876	26
Helmsdale	418	27	5	24	474	2,112	–	–	27
Inverkeithing	84	20	–	–	104	7	15	40	28
Inverness	2,375	254	–	–	2,629	79	16	417	29
Irvine	2,639	5,479	23	796	8,937	(f) 12,001	52	1,043	30
Kirkcaldy	1,543	280	–	–	1,823	27	151	223	31
Kirkcudbright	138	15	–	–	153	46	7	–	32
Kirkwall, &c.	3,081	119	4	35	3,239	236	77	1,599	33
Leith	67,708	20,467	56	2,871	91,102	37,041	2,002	10,355	34
Lerwick	1,606	56	–	4	1,666	21	50	753	35
Montrose	4,020	660	5	98	4,783	217	199	1,023	36
Nairn	324	59	–	–	383	1,461	–	352	37
North Berwick	10	–	–	2	12	–	3	–	38
Paisley	1,111	204	–	3,137	4,452	574	–	2,994	39
Perth	760	8	1	–	769	243	–	–	40
Peterhead	2,260	7,891	–	–	10,151	961	102	3,977	41
Port Glasgow	1,826	1,391	–	540	3,757	652	107	1,815	42
Port Seton	–	409	–	9	418	9	–	351	43
Queensferry, South	–	(g) 10	–	–	10	10	–	–	44
Renfrew	151	71	–	–	222	24	–	220	45
Rosehearty	8	179	–	7	189	17	–	100	46
Rothesay	3,246	264	–	17	3,527	697	143	320	47
St. Andrews	95	–	–	–	95	31	34	–	48
Scrabster	423	1,205	–	62	1,690	121	15	549	49
Stirling	–	151	–	22	173	15	–	–	50
Stonehaven	800	18	–	9	827	58	17	271	51
Stornoway	3,209	537	26	6	3,778	16,609	166	1,009	52
Stranraer	227	450	–	521	1,198	76	52	653	53
Stromness	750	15	–	–	765	351	–	160	54
Thurso	221	–	–	10	231	3,503	–	202	55
Wick and Pulteney	1,239	3,575	95	432	5,341	979	138	1,645	56
Wigtown	–	11	–	–	11	3	–	–	57
TOTAL £.	295,445	493,929	1,380	28,345	819,099	516,590	10,663	329,023	58

Note.—A large number of harbours at which rates are charged, including several harbours of importance, do not appear in the above Return, in consequence of the Act not extending (Section 5) "to any tolls or dues taken by any railway, canal, or joint stock company as profits to their undertaking, or to any tolls or dues taken by prescription, or otherwise, as private property."

Harbour Authorities, during the Year ended 15th May 1893.

	(exclusive of Balances).				Loans on Security of the Rates.				Sinking Fund.	
	Rents, Rates, and Taxes; also Insurance.	Salaries and Collectors' Commission.	All other Charges.	Total.	Outstanding at the beginning of the Year.	Borrowed during the Year.	Repaid during the Year.	Outstanding at the close of the Year.	Total Amount remaining Invested at the close of the Year.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	
1	4,473	2,279	(b)8,875	81,520	475,876	–	8,899	466,977	–	(a) Includes proceeds of salmon fishings, 7,783*l.*
2	110	162	20	434	22,696	140	518	22,318	–	(b) Includes expenses of working salmon fishings, 3,074*l.*
3	608	178	420	2,605	90,651	–	–	(c) 90,651	–	(c) Unpaid interest, 1,902*l.*, additional.
4	2,037	860	4,668	30,803	375,479	10,722	13,800	372,401	2,777	
5	–	24	10	109	2,000	–	–	2,000	–	
6	29	41	195	611	8,911	–	76	8,835	–	
7	1,165	608	12,833	17,359	260,171	13,788	1,194	(d)272,765	–	(d) Arrears of interest, 146,508*l.* additional.
8	1,262	959	13,280	30,297	141,054	2,500	–	143,554	4,665	
9	229	428	334	3,748	34,724	–	250	34,474	1,148	
10	5	11	–	193	10,727	372	–	11,099	–	
11	17	29	59	127	200	–	–	200	–	
12	18	45	1	153	4,039	–	27	4,012	–	
13	3	5	–	71	–	–	–	–	–	
14	16	34	17	73	1,269	–	–	1,269	–	
15	240	178	16	1,995	7,750	–	–	7,750	–	
16	9	127	23	373	5,562	–	48	5,514	–	
17	18	64	21	252	1,346	–	109	1,237	–	
18	8,330	4,593	27,633	95,581	427,230	93,769	81,495	439,504	55	
19	20	57	–	298	–	–	–	–	–	
20	16	67	17	2,963	29,250	3,500	30	32,720	–	
21	14	38	4	91	6,500	–	–	(e) 6,500	–	(e) Arrears of interest, 3,747*l.* additional.
22	1,025	585	241	6,340	110,036	–	1,871	108,165	1,095	
23	13	6	16	63	–	–	–	–	–	
24	59	72	4	841	13,797	–	703	13,094	–	
25	20,135	16,177	3,083	559,305	4,763,050	443,614	258,241	4,948,423	20,826	
26	4,946	2,641	6,926	62,234	1,529,048	11,750	38,259	1,502,539	–	
27	49	153	677	2,991	–	–	–	–	–	
28	5	13	–	80	–	–	–	–	–	
29	209	281	572	1,574	9,154	–	1,044	8,110	–	
30	569	265	115	14,045	34,738	2,100	1,662	35,176	–	(f) Includes 8,197*l.* for cost of new dredger.
31	188	137	15	741	16,406	–	978	15,428	–	
32	7	29	4	93	1,676	–	60	1,616	–	
33	577	318	246	3,053	36,487	–	–	36,487	197	
34	8,976	4,127	9,336	71,837	311,559	–	60,784	250,775	5,040	
35	347	148	73	1,392	18,484	1,392	1,630	18,246	132	
36	1,048	708	1,244	4,439	25,880	–	–	25,880	–	
37	16	65	5	1,899	8,849	350	185	9,014	–	
38	3	16	5	27	–	–	–	–	–	
39	88	128	569	4,353	123,664	–	–	123,664	–	
40	25	48	129	446	–	–	–	–	–	
41	1,089	746	310	7,185	99,717	–	1,110	98,607	22	
42	431	346	406	3,757	71,263	–	179	71,084	–	
43	45	29	5	439	5,625	–	87	5,538	106	
44	2	2	–	14	–	–	–	–	–	(g) The harbour is let for this rent.
45	5	35	292	576	6,000	–	–	6,000	–	
46	42	30	4	193	4,167	–	–	4,167	–	
47	173	318	179	1,830	7,869	–	1,700	6,169	–	
48	2	44	–	111	–	–	–	–	–	
49	203	170	6	1,064	11,721	–	–	11,721	–	
50	9	23	55	102	–	–	–	–	–	
51	108	104	14	572	6,275	–	100	6,175	–	
52	887	485	71	19,227	14,900	20,000	750	34,150	–	
53	128	78	45	1,032	14,180	–	264	13,916	–	
54	99	42	3	655	4,000	–	–	4,000	–	
55	–	90	190	3,985	11,718	2,750	–	14,468	–	
56	701	410	100	3,973	44,150	–	1,147	43,003	–	
57	–	–	–	3	–	–	–	–	–	
58	60,829	39,656	93,366	1,050,127	9,209,848	606,747	477,200	9,339,395	36,063	

ABSTRACT of RETURNS for HARBOURS for the Two Years ending 15th May 1892 and 1893.

	1892.	1893.
RECEIPTS:	£.	£.
Import and Export Tonnage and Ballast Dues	298,873	295,445
Other Tolls and Dues; also Rents	481,018	493,929
Sale of Materials	2,133	1,380
All other Sources of Income	32,659	28,345
TOTAL £.	814,683	819,099
From Loans on Security of Rates	516,825	606,747
TOTAL £.	1,331,508	1,425,846
EXPENDITURE:		
Making new and maintaining old Works, and Repairs	386,461	516,590
Lighting; Buoys and Beacons; Anchors, Chains, and Cables, &c.	11,485	10,663
Interest of Debt	327,105	329,023
Rents, Rates and Taxes, and Insurance	58,433	60,829
Salaries and Collectors' Commission	38,273	39,656
All other Charges	102,113	93,366
TOTAL £.	923,870	1,050,127
Repayment of Loans	422,279	477,200
TOTAL £.	1,346,149	1,527,327
Loans outstanding at close of Year £.	9,209,848	9,339,395
Sinking Fund, invested at close of Year £.	43,221	36,063

No. 7.

TABLES

SHOWING

THE RATE PER £. OF ASSESSMENT

FALLING ON OWNERS AND OCCUPIERS

IN EACH

RATING AREA,—PARISH, BURGH, AND COUNTY, IN SCOTLAND,

IN THE YEAR 1892-93.

NOTE.—Table (*a*), pp. 114-169. By running the eye horizontally across the page the amount per £ of the parochial, burghal and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh or police burgh, the amount per £. in each part can be ascertained. The rates have not been totalled because, parish rates being levied in a net rateable value, while county and burgh rates are as a rule levied on the gross value, the result of totalling would to that extent be misleading.

Table (*b*) pp. 170-2.—The rates shown in this Table are incorporated in the column for "Total County Rates" in Table (*a*).

(*a*) TABLE showing the RATE per £. of ASSESSMENT falling on OWNERS and OCCUPIERS

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
				s. d.	*s. d.*	*s. d.*	*s. d.*	
ABERDEEN	Aberdeen, C	Parish wholly Burghal; Aberdeen (part of), R. & P.	51,748	– 5¾	– 5¾	– 4½	– 4½	1
Deer	Aberdour		1,898	– 5	– 5	– 6	– 6	2
Deeside	Aboyne		1,403	– 4	– 4	– 3½	– 3½	3
Alford	Alford		1,402	– 4½	– 4½	– 3½	– 3½	4
Ditto	Auchindoir		1,374	1 1	1 1	– 3½	– 3½	5
Turriff	Auchterless		1,853	– 4½	– 4½	– 3½	– 3½	6
Aberdeen	Belhelvie		1,613	– 4½	– 4½	– 2½	– 2½	7
Deeside	Birse		1,154	– 3½	– 3½	– 4	– 4	8
Garioch	Bourtie		454	–	–	– 1½	– 1½	9
Huntly	Cairney		1,399	– 6¾	– 6¾	– 5½	– 5½	10
Garioch	Chapel of Garioch		1,690	– 4	– 4	– 4½	– 4½	11
Alford	Clatt		458	– 2½	– 2½	– 3½	– 3½	12
Deeside	Cluny		1,196	– 5	– 5	– 3	– 3	13
Ditto	Coull		746	– 4½	– 4½	– 4¾	– 4¾	14
Ditto	Crathie and Braemar		1,534	– 2½	– 2½	– 4½	– 4½	15
Deer	Crimond		825	– 4	– 4	– 2½	– 2½	16
Ellon	Cruden		3,593	– 6	– 6	– 4½	– 4½	17
Garioch	Culsalmond		791	– 5	– 5	– 3	– 3	18
Ditto	Daviot		520	–	–	– 2½	– 2½	19
Deer	Deer, New		4,434	– 2½	– 2½	– 4¾	– 4¾	20
Ditto	Deer, Old		4,694	– 6½	– 6½	– 4	– 4	21
Huntly	Drumblade		956	– 2	– 2	– 2¼	– 2¼	22
Aberdeen	Drumoak		869	– 3	– 3	– 3¾	– 3¾	23
Ditto	Dyce		1,343	– 3½	– 3½	– 11	– 11	24
Ditto	Echt		1,207	– 3	– 3	– 4	– 4	25
Ellon	Ellon, C.		3,998	– 4	– 4	– 3½	– 3½	26
Aberdeen	Fintray		999	– 2	– 2	– 5	– 5	27
Huntly	Forgue		2,239	– 6½	– 6½	– 4¾	– 4¾	28
Ellon	Foveran		1,945	– 4½	– 4½	– 3½	– 3½	29
Deer	Fraserburgh		626	– 4½	– 4½	– 3½	– 3½	30
		Fraserburgh	7,466	– 4½	– 4½	– 3½	– 3½	31
Turriff	Fyvie		4,049	– 4	– 4	– 3½	– 3½	32
Huntly	Gartly		928	– 7	– 7	– 4½	– 4½	33
Ditto	Glass		964	– 5	– 5	– 4½	– 4½	34
Alford	Glenbucket		408	– 2½	– 2½	1 2	1 2	35
Deeside	Glenmuick		1,316	– 3	– 3	– 4½	– 4½	36
		Ballater	983	– 3	– 3	– 4½	– 4½	37
Huntly	Huntly, C.		823	– 8½	– 8½	– 3	– 3	38
		Huntly	3,760	– 8½	– 8½	– 3	– 3	39
Garioch	Insch		1,384	– 4	– 4	– 2½	– 2½	40
Ditto	Inverurie, C.		405	– 8	– 8	– 3½	– 3½	41
		Inverurie, R. & P.	2,549	– 8	– 8	– 3½	– 3½	42
Alford	Keig		748	– 3	– 3	– 4½	– 4½	43
Garioch	Keithhall and Kinkell		822	– 1½	– 1½	– 2½	– 2½	44
Ditto	Kemnay		1,799	– 7	– 7	– 2	– 2	45
Alford	Kildrummy		569	–	–	– 6	– 6	46

The letters R. & P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate. ‡		Total Burgh Rates per £. of Asssessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 10¼	– 10¼	–	–	–		– 9	2 1½	
2	– 11⅛	– 11⅛	† (*a*)	† (*a*)	6·062	4·405	–	–	(*a*) *New Aberdour Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
3	– 7⅜	– 7⅜	–	–	5·187	3·530	–	–	
4	– 8¼	– 8¼	–	–	4·937	3·280	–	–	
5	1 5	1 5	–	–	4·937	3·280	–	–	
6	– 8$\frac{5}{16}$	– 8$\frac{5}{16}$	–	–	4·937	3·280	–	–	
7	– 7	– 7	–	–	5·187	3·530	–	–	
8	– 7¾	– 7¾	–	–	5·187	3·530	–	–	
9	– 1½	– 1½	–	–	5·312	3·655	–	–	
10	1 –¼	1 –¼	–	–	5·437	3·780	–	–	
11	– 8⅜	– 8⅜	–	–	5·312	3·655	–	–	
12	– 6¼	– 6¼	–	–	4·937	3·280	–	–	
13	– 8	– 8	–	–	5·187	3·530	–	–	
14	– 9½	– 9½	–	–	5·187	3·530	–	–	
15	– 7¼	– 7¼	– (*b*)	– (*b*)	5·187	3·530	–	–	(*b*) *Auchendryne Special Water and Drainage District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers.
16	– 6⅜	– 6⅜	–	–	6·062	4·405	–	–	
17	– 10⅜	– 10⅜	–	–	5·687	4·030	–	–	
18	– 8½	– 8½	–	–	5·312	3·655	–	–	
19	– 2⅜	– 2⅜	–	–	5·312	3·355	–	–	
20	– 8½	– 8½	–	–	6·062	4·405	–	–	
21	– 10$\frac{7}{16}$	– 10$\frac{7}{16}$	– (*c*)	– (*c*)	6·062	4·405	–	–	(*c*) *Old Deer Special Water District.*—Assessment of 1*s.* 2*d.* on owners and 1*s.* 2*d.* on occupiers. *Stewartfield Special Sewerage District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
22	– 4$\frac{11}{16}$	– 4$\frac{11}{16}$	–	–	5·437	3·780	–	–	
23	– 7	– 7	–	–	5·187	3·530	–	–	
24	1 3	1 3	– (*d*)	– (*d*)	5·187	3·530	–	–	(*d*) *Dyce Special Water District.*—Assessment of 6·250*d.* on owners and 6·250*d.* on occupiers.
25	– 7	– 7	–	–	5·187	3·530	–	–	
26	– 7½	– 7½	– (*e*)	– (*e*)	5·687	4·030	–	–	(*e*) *Ellon Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
27	– 7⅛	– 7⅛	–	–	5·187	3·530	–	–	
28	– 11⅛	– 11⅛	–	–	5·437	3·780	–	–	
29	– 8	– 8	–	–	5·687	4·030	–	–	
30	– 8⅜	– 8⅜	–	–	6·062	4·405	–	–	
31	– 8⅜	– 8⅜	–	–	2·529(*f*)	1·730(*f*)	– 5½	1 9½	(*f*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
32	– 7⅛	– 7⅛	–	–	4·937	3·280	–	–	
33	– 11⅜	– 11⅜	–	–	5·437	3·780	–	–	
34	– 10	– 10	–	–	5·437	3·780	–	–	
35	1 5	1 5	–	–	4·937	3·280	–	–	
36	– 7¼	– 7¼	–	–	5·187	3·530	–	–	
37	– 7¼	– 7¼	–	–	5·187	3·530	– 8¾	– 10¾	
38	1 1	1 1	–	–	5·437	3·780	–	–	
39	1 1	1 1	–	–	5·437	3·780	– 6	1 3½	
40	– 6½	– 6½	– (*g*)	– (*g*)	5·312	3·655	–	–	(*g*) *Insch and Rothney Special Water District.*—Assessment of 6·500*d.* on owners and 6·500*d.* on occupiers. *See* also note against Premnay Parish, next page.
41	– 11½	– 11½	–	–	5·312	3·655	–	–	
42	– 11½	– 11½	–	–	–	–	– 9¾	1 2¾	
43	– 7¾	– 7¾	–	–	4·937	3·280	–	–	
44	– 4⅜	– 4⅜	–	–	5·312	3·655	–	–	
45	– 9	– 9	–	–	5·312	3·655	–	–	
46	– 6	– 6	–	–	4·937	3·280	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† No Public Health Rate levied by Aberdeen County Council in 1892–3. Necessary expenditure under this head defrayed by County out of Exchequer grants.
‡ In the Table at pages 170–172 the *general* county rates and the *district* road rates are shewn separately.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ABERDEEN—*continued.*				s. d.	s. d.	s. d.	s. d.	
Deeside	Kincardine O'Neil		1,830	– 4	– 4	– 4	– 4	1
Turriff	King Edward		2,714	– 6	– 6	– 5½	– 5½	2
Aberdeen	Kinnellar		580	– 6	– 6	– 3	– 3	3
Alford	Kinnethmont		932	– 5½	– 5½	– 3½	– 3½	4
Garioch	Kintore		1,723	– 6½	– 6½	– 3¾	– 3¾	5
		Kintore, R. & P.	686	– 6½	– 6½	– 3¾	– 3¾	6
Alford	Leochel-Cushnie		1,146	–	–	1 –	1 –	7
Garioch	Leslie		461	– 6	– 6	– 4½	– 4½	8
Ellon	Logie-Buchan		763	– 4	– 4	– 5	– 5	9
Deeside	Logie-Coldstone		938	– 4½	– 4½	– 3½	– 3½	10
Deer	Longside		3,031	– 6½	– 6½	– 3	– 3	11
Ditto	Lonmay		2,286	– 5	– 5	– 5½	– 5½	12
Deeside	Lumphanan		992	– 5	– 5	– 5	– 5	13
Aberdeen	Machar, New		1,432	– 2½	– 2½	– 4	– 4	14
Ditto	Machar, Old, C.		1,432	– 3½	– 3½	– 4	– 4	15
		Aberdeen (part of), R. & P.	70,147	– 3½	– 3½	– 4½	– 4½	16
Garioch	Meldrum		2,019	– 5	– 5	– 4½	– 4½	17
Ellon	Methlic		1,905	– 2½	– 2½	– 4	– 4	18
Deeside	Midmar		1,081	– 2½	– 2½	– 3¼	– 3¼	19
Turriff	Monquhitter		2,512	– 5½	– 5½	– 3½	– 3½	20
Garioch	Monymusk		1,025	– 3½	– 3½	– 3	– 3	21
Aberdeen	Newhills, C.		5,526	– 6⅛	– 6⅛	– 4½	– 4½	22
Garioch	Oyne		883	– 4⅜	– 4⅜	– 3½	– 3½	23
Aberdeen	Peterculter		3,522	– 3½	– 3½	– 2	– 2	24
		Aberdeen (part of), R. & P.	107	– 3½	– 3½	– 4½	– 4½	25
Deer	Peterhead		3,604	– 8	– 8	– 6	– 6¼	26
		Peterhead, P.	12,226	– 8	– 8	– 6	– 7	27
Ditto	Pitsligo, C.		1,111	– 7	– 7	– 4⅜	– 4⅜	28
		Rosehearty	1,179	– 7	– 7	– 4⅜	– 4⅜	29
Garioch	Premnay		930	– 7	– 7	– 6	– 6	30
Deer	Rathen, C.		2,627	– 5⅞	– 5⅞	– 5¼	– 5¼	31
Garioch	Rayne		1,225	– 3½	– 3½	– 3½	– 3½	32
Huntly	Rhynie, C.		1,043	– 10½	– 10½	– 4¼	– 4¼	33
Deer	St. Fergus		1,318	– 7	– 7	– 3½	– 3½	34
Aberdeen	Skene		1,673	– 4½	– 4½	– 4⅜	– 4⅜	35
Ellon	Slains, C.		1,279	– 5½	– 5½	– 3¾	– 3¾	36
Alford	Strathdon		1,220	– 3½	– 3½	– 4¼	– 4¼	37
Deer	Strichen		2,552	– 5	– 5	– 2	– 2	38
Deeside	Tarland		736	– 6	– 6	– 3½	– 3½	39
Ellon	Tarves		2,344	– 5½	– 5½	– 2	– 2	40
Alford	Tough		675	– 5	– 5	– 3⅜	– 3⅜	41
Ditto	Towie		939	– 4½	– 4½	– 3¼	– 3¼	42
Ditto	Tullynessle		975	– 3	– 3	– 3½	– 3½	43

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Ren l levied by County Councils.		Total County Rates per £. of Assessable R·ntal, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 8	– 8	†–	†–	5·187	3·530	–	–	
2	– 11½	– 11½	– (*a*)	– (*a*)	4·937	3·280	–	–	(*a*) *New Byth Special Water and Drainage District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
3	– 9¼	– 9¼	–	–	5·187	3·530	–	–	
4	– 9¼	– 9¼	–	–	4·937	3·280	–	–	
5	– 9⅝	– 9⅝	–	–	5·312	3·655	–	–	
6	– 9⅝	– 9⅝	–	–	–	–	– 11¼	– 10½	
7	1 –	1 –	–	–	4·937	3·280	–	–	
8	– 10⅜	– 10⅜	–	–	5·312	3·655	–	–	
9	– 9	– 9	–	–	5·687	4·030	–	–	
10	– 8	– 8	–	–	5·187	3·530	–	–	
11	– 9¾	– 9¾	–	–	6·062	4·405	–	–	
12	– 10¾	– 10¾	–	–	6·062	4·405	–	–	
13	– 11½	– 11½	–	–	5·187	3·530	–	–	
14	– 6¾	– 6¾	–	–	5·187	3·530	–	–	
15	– 7½	– 7½	–	–	5·187	3·530	–	–	
16	– 8	– 8	–	–	–	–	– 9	2 1½	
17	– 10¼	– 10¼	– (*b*)	– (*b*)	5·312	3·655	–	–	(*b*) *Old Meldrum Special Water District.*—Assessment of 3·500*d.* on owners and 3·500*d.* on occupiers. *Old Meldrum Special Drainage District.*—Assessment of 2·750*d.* on owners and 2·750*d.* on occupiers.
18	– 6½	– 6½	–	–	5·687	4·030	–	–	
19	– 5¾	– 5¾	–	–	5·187	3·530	–	–	
20	– 10⅝	– 10⅝	– (*c*)	– (*c*)	4·937	3·280	–	–	(*c*) *Cuminestown Special Water and Drainage District.*—Assessment of 3·500*d.* on owners and 3·500*d.* on occupiers.
21	– 7	– 7	– (*d*)	– (*d*)	5·312	3·655	–	–	(*d*) *Monymusk Special Water and Drainage District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers.
22	– 10⅝	– 10⅝	– (*e*)	– (*e*)	5·187	3·530	–	–	(*e*) *Waterton Special Water and Drainage District.*—Assessment of 3·625*d.* on owners and 3·625*d.* on occupiers.
23	– 8½	– 8½	–	–	5·312	3·655	–	–	
24	– 5¾	– 5¾	–	–	5·187(*f*)	3·530(*f*)	–	–	(*f*) In Cults Special *Police* District, which comprises part of this parish, the County Rates are 5·568*d.* on owners and 3·380*d.* on occupiers.
25	– 8½	– 8½	–	–	–	–	– 9	2 1½	
26	1 2⅛	1 2⅛	– (*g*)	– (*g*)	6·062	4·405	–	–	(*g*) *Boddam Special Water District.*—Assessment of 10·750*d.* on owners and 10·750*d.* on occupiers. *Boddam Special Drainage District.*—Assessment of 8·250*d.* on owners and 8·250*d.* on occupiers.
27	1 2⅓	1 3⅓	–	–	2·571 (*h*)	·250 (*h*)	– 3⅜	2 2⅛	(*h*) Burgh forms a Special *Police* District of County.
28	1 –¼	1 –¼	–	–	6·062	4·405	–	–	
29	1 –¼	1 –¼	–	–	6·062	4·405	– 9	– 9	
30	1 1	1 1	– (*i*)	– (*i*)	5·312	3·655	–	–	(*i*) *Insch and Rothney Special Water District.*—Assessment of 6·500*d.* on owners and 6·500*d.* on occupiers. *See* also note against Insch Parish above.
31	– 11$\frac{5}{17}$	– 11$\frac{5}{17}$	–	–	6·062	4·405	–	–	
32	7	– 7	–	–	5·312	3·655	–	–	
33	1 2⅜	1 2⅜	–	–	5·437	3·780	–	–	
34	– 10½	– 10½	–	–	6·062	4·405	–	–	
35	– 9⅛	– 9⅛	–	–	5·187	3·530	–	–	
36	– 9½	– 9½	–	–	5·687	4·030	–	–	
37	– 7⅜	– 7⅜	–	–	4·937	3·280	–	–	
38	– 7¼	– 7¼	– (*j*)	– (*j*)	6·062	4·405	–	–	(*j*) *Strichen Special Water District.*—Assessment of 2·375*d.* on owners and 2·375*d.* on occupiers. *Strichen and New Leeds Special Sewerage District.*—Assessment of 3·800*d.* on owners and 3·800*d.* on occupiers.
39	– 9⅜	– 9⅜	– (*k*)	– (*k*)	5·187	3·530	–	–	(*k*) *Tarland Special Water and Drainage District.*—Assessment of 12·250*d.* on owners and 12·250*d.* on occupiers.
40	– 7$\frac{7}{10}$	– 7$\frac{7}{10}$	–	–	5·687	4·030	–	–	
41	– 8¾	– 8¾	–	–	4·937	3·280	–	–	
42	– 8	– 8	–	–	4·937	3·280	–	–	
43	– 6¾	– 6¾	–	–	4·937	3·280	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valu tion, and Burial Ground Rates.
† *See* Footnote † to page 115.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ABERDEEN—*continued*				s. d.	s. d.	s. d.	s. d.	
Turriff	Turriff		1,912	– 3½	– 3½	– 3¾	– 3¾	1
		Turriff	2,341	– 3½	– 3½	– 3¾	– 3¾	2
Deer	Tyrie		2,843	– 11	– 11	– 2¾	– 2¾	3
Ellon	Udny		1,677	– 4½	– 4½	– 2½	– 2½	4
		TOTAL	284,036					
ARGYLL:								
Lorn	Ardchattan and Muckairn		1,975	– 6	– 6	– 3½	– 3½	5
Ardnamurchan	Ardnamurchan		3,636	1 3	1 3	– 6½	– 6½	6
Kintyre	Campbeltown		1,969	– 6¾	– 6¾	– 2½	– 2½	7
		Campbeltown, R. & P.	8,291	– 6¾	– 6¾	– 5½	– 6	8
Mull	Coll		522	– 10½	– 10½	– 7	– 7	9
Islay	Colonsay and Oronsay		381	–	–	– 3½	– 3½	10
Mid Argyll	Craignish		389	– 7¾	– 7¾	– 2¾	– 2¾	11
Cowal	Dunoon and Kilmun, C.		3,400	– 2½	– 2½	– 3½	– 4	12
		Dunoon	5,283	– 2½	– 2½	– 3½	– 4	13
Kintyre	Gigha		401	– 7	– 7	– 5	– 5	14
Mid Argyll	Glassary		2,516	– 8	– 8	– 7¼	– 7¼	15
		Lochgilphead	1,320	– 8	– 8	– 1½	– 1½	16
Lorn	Glenorchy and Inishail		1,641	– 10	– 10	– 3½	– 3½	17
Mid Argyll	Inveraray		723	1 –	1 –	– 7	– 7	18
		Inveraray, R. & P.	743	1 –	1 –	– 6	– 6	19
Cowal	Inverchaolain		359	–	–	– 3	– 3	20
Islay	Jura		724	–	–	– 3½	– 3½	21
Ditto	Kilarrow		2,660	– 7	– 7	– 3½	– 3½	22
Lorn	Kilbrandon, C.		1,574	2 –½	2 –½	– 10¾	– 10¾	23
Kintyre	Kilcalmonell		1,901	– 8½	– 8½	– 6	– 6	24
Islay	Kilchoman		2,697	– 8½	– 8½	– 5	– 5	25
Lorn	Kilchrennan and Dalavich		415	– 8⅝	– 8⅝	– 5½	– 5½	26
Islay	Kildalton		2,027	– 8	– 8	– 4	– 4	27
Cowal	Kilfinan		2,074	– 7	– 7	– 2½	– 2½	28
Mull	Kilfinichen		1,745	1 4	1 4	– 6	– 6	29
Kintyre	Killean and Kilchenzie		1,293	– 3½	– 3½	– 3	– 3	30
Mid Argyll	Kilmartin		695	– 6	– 6	– 3	– 3	31
Cowal	Kilmodan		351	–	–	– 4	– 4	32
Lorn	Kilmore and Kilbride, C.		783	– 3	– 3	– 3⅜	– 3⅜	33
		Oban, P.	4,946	– 3	– 3	– 3¼	– 3¼	34
Mull	Kilninian and Kilmore		1,190	– 11	– 11	– 4½	– 4½	35
		Tobermory	1,154	– 11	– 11	– 4½	– 4½	36
Lorn	Kilninver and Kilmelfort		407	– 6½	– 6½	– 4¼	– 4¼	37
Mid Argyll	Knapdale, North		867	1 2	1 2	– 11	– 11	38
Ditto	Knapdale, South		3,017	– 6	– 6	– 3½	– 3½	39

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 7⅞	– 7⅞	†	†	4·937	3·280	–	–	
2	– 7⅞	– 7⅞	–	–	6·068	3·130	– 2	– 11	
3	1 1⅜	1 1⅜	–	–	6·062	4·405	–	–	
4	– 6 13/16	– 6 13/16	–	–	5·687	4·030	–	–	
5	– 9⅜	– 9⅜	–3/16	–3/16	8·416	4·833	–	–	
6	1 9⅜	1 9⅜	–3/16 (*a*)	–3/16 (*a*)	6·416	2·833	–	–	(*a*) In portion of parish situate in Inverness County the Public Health Rate levied was ⅜*d.* on owners and ⅜*d.* on occupiers.
7	– 9⅜	– 10⅛	–15/16	–15/16	7·416	3·833	–	–	
8	1 –⅛	1 1½	–	–	–	–	1 –½	1 11½	
9	1 5½	1 5½	1 3/16	1 3/16	7·416	3·833	–	–	
10	– 3½	– 3½	–1/2	–1/2	6·416	2·833	–	–	
11	– 10⅜	– 10⅜	–	–	10·916	7·333	–	–	
12	– 6½	– 7	–17/24 (*b*)	–17/24 (*b*)	8·166	4·083	–	–	(*b*) *Sandbank Special Water and Drainage District.*—Assessment of 1*s.* 2*d.* on owners and 1*s.* 2*d.* on occupiers. *Innellan Special Water and Drainage District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers.
13	– 6½	– 7	–	–	4·916 (*c*)	·833 (*c*)	– 4¼	2 2¾	(*c*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
14	1 –	1 –	–11/24	–11/24	7·416	3·833	–	–	
15	1 4	1 4	–	–	10·916	7·333	–	–	
16	– 10½	– 10½	–	–	10·916	7·333	– 5	1 8	
17	1 1⅜	1 1⅜	–3/16	–3/16	8·416	4·833	–	–	
18	1 7	1 7	–	–	10·916	7·333	–	–	
19	1 6	1 6	–	–	10·916	7·333	1 –½	1 7	
20	– 3¼	– 3¼	–1/24	–1/24	7·666	4·083	–	–	
21	– 3⅜	– 3⅜	–1/24	–1/24	6·416	2·833	–	–	
22	– 10 7/12	– 10 7/12	–1/24 (*d*)	–1/24 (*d*)	6·416	2·833	–	–	(*d*) *Ballygrant Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
23	2 11 7/12	2 11 7/12	–3/24 (*e*)	–3/24 (*e*)	8·416	4·833	–	–	(*e*) *Easdale Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
24	1 3	1 3	–11/24 (*f*)	–11/24 (*f*)	7·416	3·833	–	–	(*f*) *Tarbert Special Water and Drainage District.*—Assessment of 1*s.* 2½*d.* on owners and 1*s.* 2½*d.* on occupiers. *See* also note against South Knapdale Parish below.
25	1 1⅜	1 1⅜	–1/24 (*g*)	–1/24 (*g*)	6·416	2·833	–	–	(*g*) *Port Charlotte Special Water and Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
26	1 2 1/16	1 2 1/16	–3/24	–3/24	8·416	4·833	–	–	
27	1 –⅛	1 –⅛	–1/24	–1/24	6·416	2·833	–	–	
28	– 9⅜	– 9½	–1/24 (*h*)	–1/24 (*h*)	7·666	4·083	–	–	(*h*) *Tighnabruaich Special Water District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers.
29	1 10¼	1 10¼	1 3/24	1 3/24	7·416	3·833	–	–	
30	– 6⅛	– 6½	–11/24	–11/24	7·416	3·833	–	–	
31	– 9¼	– 9¼	–	–	10·916	7·333	–	–	
32	– 4	– 4	–1/24	–1/24	7·666	4·083	–	–	
33	– 6 11/16	– 6 11/16	–3/24	–3/24	8·416	4·833	–	–	
34	– 6 5/16	– 6 5/16	–	–	–	–	– 9	2 5	
35	1 4	1 4	1 3/24 (*i*)	1 3/24 (*i*)	7·416	3·833	–	–	(*i*) *Salen Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *See* also note against Torosay Parish over leaf.
36	1 4	1 4	–	–	7·416	3·833	1 1	2 6	
37	– 10⅜	– 10⅜	–3/24	–3/24	8·416	4·833	–	–	
38	2 1⅛	2 1⅛	–	–	10·916	7·333	–	–	
39	– 10	– 10	– (*j*)	– (*j*)	10·916	7·333	–	–	(*j*) *Ardrishaig Special Water and Drainage District.*—Assessment of 9*d* on owners and 9*d* on occupiers. *Tarbert Special Water and Drainage District.*—Assessment of 1*s.* 2½*d.* on owners and 1*s.* 2½*d.* on occupiers. *See* also note against Kilcalmonell Parish above.

* This column includes the preceding column of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote † to page 115.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ARGYLL—*continued.*				s. d.	s. d.	s. d.	s. d.	
Lorn	Lismore and Appin		3,135	- 8	- 8	- 3½	- 3½	1
Cowal	Lochgoilhead		787	- 5	- 5	- 4½	- 4½	2
Ardnamurchan	Morven		820	- 11	- 11	- 6	- 6	3
Kintyre	Saddell and Skipness		1,156	- 2½	- 2½	- 6	- 6	4
Ditto	Southend		844	- 2½	- 2½	- 2½	- 2½	5
Cowal	Strachur		478	- 3	- 3	- 5	- 5	6
Ditto	Stralachlan		270	- 8	- 8	- 5	- 5	7
Mull	Torosay		987	- 7	- 7	- 3	- 3	8
Ditto	Tyree		2,452	1 8	1 8	- 7	- 7	9
		TOTAL	74,998					
AYR:								
Northern	Ardrossan, C.		358	- 3⅜	- 3⅜	- 2¼	- 2¼	10
		Ardrossan	5,294	- 3⅜	- 3⅜	- 2¼	- 2¼	11
		Saltcoats (part of)	4,228	- 3⅜	- 3⅜	- 2¼	- 2¼	12
Ayr	Auchinleck, C.		6,103	- 4 11/14	- 4 11/14	- 3⅝	- 3⅝	13
		Cumnock and Holmhead (part of).	99	- 4 11/14	- 4 11/14	- 3⅝	- 3⅝	14
Ditto	Ayr, C.		1,374	- 2½	- 2½	- 2	- 2	15
		Ayr (part of), R. & P.	9,805	- 2½	- 2½	- 3	- 3	16
Carrick	Ballantrae		1,268	- 5	- 5	- 4	- 4	17
Ditto	Barr		549	- 2	- 2	- 2¾	- 2¾	18
Northern	Beith, C.		7,126	- 3⅜	- 3⅜	- 2¾	- 2¾	19
Carrick	Colmonell		1,900	- 4½	- 4½	- 2¾	- 2¾	20
Ayr	Coylton		2,667	- 4	- 4	- 4	- 4	21
Kilmarnock	Craigie		552	-	-	- 1⅝	- 1⅝	22
Ayr	Cumnock, New, C.		4,419	- 2½	- 2½	- 2¾	- 2¾	23
Ditto	Cumnock, Old, C.		1,707	- 4	- 4	- 4½	- 4½	24
		Cumnock, &c. (part of)	3,005	- 4	- 4	- 4½	- 4½	25
Carrick	Dailly		1,830	- 3½	- 3½	- 3	- 3	26
Ayr	Dalmellington		5,034	- 5½	- 5½	- 3¼	- 3¼	27
Northern	Dalry, C.		8,164	- 5⅜	- 5⅜	- 2¾	- 2¾	28
Ayr	Dalrymple		1,338	- 2¾	- 2¾	- 2¼	- 2¼	29
Northern	Dreghorn		4,057	- 5	- 5	- 3	- 3	30
Kilmarnock	Dundonald		5,015	- 5	- 5	- 2	- 2	31
		Irvine (part of), R. & P.	4,530	- 5	- 5	- 5	- 5	32
Northern	Dunlop, C.		1,410	- 1⅝	- 1⅝	- 3	- 3	33
Kilmarnock	Fenwick		1,007	- 1½	- 1½	- 2	- 2	34
Ditto	Galston		1,720	- 4½	- 4½	- 2½	- 2½	35
		Galston (part of)	3,849	- 4½	- 4½	- 2½	- 2½	36
		Newmilns (part of)	816	- 4½	- 4½	- 2½	- 2½	37
		Darvel (part of)	23	- 4½	- 4½	- 2½	- 2½	38
Carrick	Girvan, C.		825	- 8¼	- 8¼	- 3¼	- 3¼	39
		Girvan	4,081	- 8½	- 8½	- 3	- 3	40
Northern	Irvine, C.		1,585	- 7	- 7	- 2½	- 2½	41
		Irvine (part of), R. & P.	4,556	- 7	- 7	- 5	- 5	42

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued.*

	Incidence of General Rates in each Rating Area.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	- 11⅝	- 11⅝	-$\frac{3}{24}$ (*a*)	-$\frac{3}{24}$ (*a*)	8·416	4·833	-	-	(*a*) *Ballachulish Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. *Carnoch Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
2	- 10	- 10	-$\frac{12}{24}$	-$\frac{12}{24}$	7·666	4·083	-	-	
3	1 5	1 5	-$\frac{5}{24}$	-$\frac{5}{24}$	6·416	2·833	-	-	
4	- 9	- 9	-$\frac{13}{24}$	-$\frac{13}{24}$	7·416	3·833	-	-	
5	- 5$\frac{1}{12}$	- 5$\frac{1}{12}$	-$\frac{11}{24}$	-$\frac{11}{24}$	7·416	3·833	-	-	
6	- 8$\frac{1}{4}$	- 8$\frac{1}{4}$	-$\frac{12}{24}$ (*b*)	-$\frac{12}{24}$ (*b*)	7·666	4·083	-	-	(*b*) *Strachur Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
7	1 1$\frac{1}{4}$	1 1$\frac{1}{4}$	-$\frac{1}{24}$	-$\frac{1}{24}$	7·666	4·083	-	-	
8	- 10$\frac{1}{12}$	- 10$\frac{1}{12}$	1 (*c*)	1 (*c*)	7·416	3·833	-	-	(*c*) *Saden Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *See* also note against Kilninian and Kilmore parish on page 119.
9	2 3	2 3	1$\frac{1}{24}$	1$\frac{1}{24}$	7·416	3·833	-	-	
10	- 6$\frac{1}{8}$	- 6$\frac{1}{8}$	-	-	5·687	3·375	-	-	(*d*) District Road Rate excluded burgh roads being managed by Police Commissioners.
11	- 6$\frac{1}{8}$	- 6$\frac{1}{8}$	-	-	2·937 (*d*)	·625 (*d*)	- 7	1 8	
12	- 6$\frac{1}{8}$	- 6$\frac{1}{8}$	-	-	2·937 (*d*)	·625 (*d*)	- 2$\frac{1}{2}$	(*e*)- 11$\frac{1}{2}$	(*e*) Special water district assessment in Saltcoats, 1*s.* per £. on occupiers.
13	- 8$\frac{1}{2}$	- 8$\frac{1}{2}$	- (*f*)	- (*f*)	5·687	3·375	-	-	(*f*) *Auchinleck Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
14	- 8$\frac{1}{2}$	- 8$\frac{1}{2}$	-	-	2·937 (*d*)	·625 (*d*)	- 2$\frac{1}{4}$	1 2$\frac{1}{4}$	
15	- 5	- 5	-	-	7·187	4·875	-	-	
16	- 6	- 6	-	-	-	-	(*g*)- 5	(*g*)1 4	(*g*) Additional assessments levied in special areas in Burgh of Ayr, viz.: water district, 1*s.* 2*d.* on occupiers; Drainage Districts, Nos. 2, 3, 5, 6, 7, and 8, 2*d.*, 1*d.*, 7*d.*, 4*d.*, 3*d.*, and 1½*d.*, respectively, on owners.
17	- 9$\frac{3}{4}$	- 9$\frac{3}{4}$	- (*h*)	- (*h*)	6·437	4·125	-	-	(*h*) *Ballantrae Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers.
18	- 4$\frac{3}{4}$	- 4$\frac{3}{4}$	-	-	6·437	4·125	-	-	
19	- 6$\frac{1}{8}$	- 6$\frac{1}{8}$	- (*i*)	- (*i*)	5·687	3·375	-	-	(*i*) *Beith Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
20	- 7$\frac{3}{8}$	- 7$\frac{3}{8}$	- (*j*)	- (*j*)	6·437	4·125	-	-	(*j*) *Colmonell Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
21	- 8$\frac{1}{2}$	- 8$\frac{1}{2}$	-	-	6·312	4·000	-	-	
22	- 1$\frac{3}{8}$	- 1$\frac{3}{8}$	-$\frac{3}{16}$	-$\frac{3}{16}$	6·562	4·250	-	-	
23	- 5$\frac{3}{8}$	- 5$\frac{3}{8}$	- (*k*)	- (*k*)	4·312	2·500	-	-	(*k*) *New Cumnock Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
24	- 9	- 9	-	-	5·312	3 000	-	-	
25	- 9	- 9	-	-	2·937 (*d*)	·625 (*d*)	- 2$\frac{1}{4}$	1 2$\frac{1}{4}$	
26	- 6$\frac{3}{4}$	- 6$\frac{3}{4}$	- (*l*)	- (*l*)	6·437	4·125	-	-	(*l*) *Dailly Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers.
27	- 9$\frac{1}{2}$	- 9$\frac{1}{2}$	- (*m*)	- (*m*)	6·062	3·750	-	-	(*m*) *Dalmellington Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
28	- 8$\frac{3}{8}$	- 8$\frac{3}{8}$	- (*n*)	- (*n*)	5·687	3·375	-	-	(*n*) *Dalry Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
29	- 5$\frac{1}{2}$	- 5$\frac{1}{2}$	-	-	5·437	3·125	-	-	
30	- 9	- 9	-	-	5·687	3·375	-	-	
31	- 8	- 8	-$\frac{7}{16}$ (*o*)	-$\frac{7}{16}$ (*o*)	5·562	3·250	-	-	(*o*) *Troon Special Drainage District.*—Assessment of 5½*d.* on owners and 5½*d.* on occupiers.
32	- 11	- 11	-	-	-	-	(*p*)1 4$\frac{3}{8}$	(*p*)1 6$\frac{3}{8}$	(*p*) Assessment in special drainage district, 1*d.* on owners and 1*d.* on occupiers.
33	- 4$\frac{11}{16}$	- 4$\frac{11}{16}$	-	-	5·687	3·375	-	-	
34	- 3$\frac{3}{8}$	- 3$\frac{3}{8}$	-$\frac{3}{8}$	-$\frac{3}{8}$	6·562	4·250	-	-	
35	- 7$\frac{1}{2}$	- 7$\frac{1}{2}$	-$\frac{9}{16}$	-$\frac{9}{16}$	5·937	3·625	-	-	
36	- 7$\frac{1}{2}$	- 7$\frac{1}{2}$	-	-	5·937	3·625	- 3	1 6	
37	- 7$\frac{1}{2}$	- 7$\frac{1}{2}$	-	-	5·937	3·625	- 3	1 7	
38	- 7$\frac{1}{2}$	- 7$\frac{1}{2}$	-	-	5·937	3·625	1 3	1 3	
39	- 11$\frac{1}{2}$	- 11$\frac{1}{2}$	-	-	6·437	4·125	-	-	
40	- 11$\frac{1}{2}$	- 11$\frac{1}{2}$	-	-	6·437	4·125	1 4	1 4	
41	- 9$\frac{1}{2}$	- 9$\frac{1}{2}$	-	-	5·687	3·375	-	-	
42	1 -$\frac{1}{4}$	1 -$\frac{1}{4}$	-	-	-	-	(*q*)1 4$\frac{3}{8}$	(*q*)1 6$\frac{3}{8}$	(*q*) *Vide* note against burghal portion of parish of Dundonald above.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
AYR—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Northern	Kilbirnie, C.		5,468	– 5¼	– 5¼	– 2¼	– 2¼	1
Ditto	Kilbride, West, C.		2,302	– 2	– 2	– 1¾	– 1¾	2
Kilmarnock	Kilmarnock, C.		1,828	– 6½	– 6½	– 3½	– 3½	3
		Kilmarnock (part of), P.	26,140	– 6½	– 6½	– 3	– 3	4
Ditto	Kilmaurs		4,453	– 4½	– 4½	– 3	– 3	5
Northern	Kilwinning, C.		3,172	– 4½	– 4½	– 4	– 4	6
		Kilwinning	3,835	– 4½	– 4½	– 4	– 4	7
Carrick	Kirkmichael		1,870	– 3	– 3	– 3	– 3	8
Ditto	Kirkoswald		1,652	– 3	– 3	– 3	– 3	9
Northern	Largs, C.		2,133	– 3	– 3	– 2½	– 2½	10
		Largs	3,187	– 3	– 3	– 3	– 3	11
Kilmarnock	Loudoun		1,043	– 4	– 4	– 2¾	– 2¾	12
		Newmilns (part of)	2,888	– 4	– 4	– 2¾	– 2¾	13
		Darvel (part of)	2,001	– 4	– 4	– 2¾	– 2¾	14
		Galston (part of)	447	– 4	– 4	– 2¾	– 2¾	15
Ditto	Mauchline, C.		2,339	– 4	– 4	– 3	– 3	16
Carrick	Maybole, C.		2,099	– 6¾	– 6¾	– 3	– 3	17
		Maybole	5,470	– 6¾	– 6¾	– 3	– 3	18
Ayr	Monkton		2,608	– 3	– 3	– 2¼	– 2¼	19
Ditto	Muirkirk		5,165	– 3½	– 3½	– 8¼	– 8¾	20
Carrick	Newton-upon-Ayr	Parish wholly Burghal; Ayr (part of), R. & P.	8,564	– 6	– 6	–	– 3	21
Ayr	Ochiltree, C.		1,910	– 1¾	– 1¾	–	– 2	22
Kilmarnock	Riccarton		5,010	– 5	– 5	– 2¾	– 2¾	23
		Kilmarnock (part of), P.	2,307	– 5	– 5	– 3	– 3	24
Ayr	St. Quivox		1,138	– 9	– 9	– 2½	– 2½	25
		Ayr (part of), R. & P.	6,575	– 9	– 9	– 3	– 3	26
Kilmarnock	Sorn, C.		3,919	– 3½	– 3½	– 2	– 2	27
Ayr	Stair		1,289	– 1	– 1	– 1	– 1	28
Northern	Stevenston, C.		4,542	– 7½	– 7½	– 4	– 4	29
		Saltcoats (part of)	1,667	– 7½	– 7½	– 4	– 4	30
Ditto	Stewarton, C.		1,117	– 3⅞	– 3⅞	– 2⅞	– 2⅞	31
		Stewarton	2,687	– 3⅞	– 3⅞	– 2⅞	– 2⅞	32
Carrick	Straiton		1,060	– 2½	– 2½	– 3	– 3	33
Kilmarnock	Symington		621	– 2½	– 2½	– 4	– 4	34
Ayr	Tarbolton		3,586	– 2½	– 2½	– 2¼	– 2¼	35
		TOTAL	226,386					
BANFF:								
Keith	Aberlour		2,165	– 6	– 6	– 3	– 3	36
Banff	Alvah		1,435	– 3¾	– 3¾	– 3¾	– 3¾	37
Ditto	Banff		887	– 10¼	– 10¼	– 3½	– 3½	38
		Banff, R. & P.	3,876	– 10¼	– 10¼	– 4	– 4	39

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– $8\frac{13}{20}$	– $8\frac{13}{20}$	–(*a*)	– (*a*)	5·687	3·375	–	–	(*a*) *Kilbirnie Special Water District.*—Assessment of $3\frac{1}{2}$*d.* on owners and $3\frac{1}{2}$*d.* on occupiers.
2	– 4	– 4	–(*b*)	– (*b*)	5·687	3·375	–	–	(*b*) *West Kilbride Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
3	– 10	– 10	$-\frac{7}{16}$(*c*)	$-\frac{7}{16}$(*c*)	7·062	4·750	–	–	(*c*) *Crookedholm Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
4	– $9\frac{1}{2}$	– $9\frac{1}{2}$	–	–	–	–	– 4	1 $2\frac{1}{2}$	
5	– $7\frac{1}{4}$	– $7\frac{1}{4}$	$-\frac{1}{2}$	$-\frac{1}{2}$	5·812	3·500	–	–	
6	– $8\frac{9}{14}$	– $8\frac{9}{14}$	–(*d*)	– (*d*)	5·687	3·375	–	–	(*d*) *Kilwinning Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
7	– $8\frac{9}{14}$	– $8\frac{9}{14}$	–	–	5·687	3·375	(*e*) –	(*e*) – 10	(*e*) Assessments in special areas in Burgh of Kilwinning: drainage, $2\frac{1}{2}$*d.* on owners and $2\frac{1}{2}$*d.* on occupiers; water districts, 7*d.* on owners and 7*d.* on occupiers.
8	– $6\frac{1}{8}$	– $6\frac{1}{8}$	–	–	6·437	4·125	–	–	
9	– $6\frac{1}{8}$	– $6\frac{1}{8}$	–	–	6·437	4·125	–	–	
10	– $5\frac{5}{8}$	– $5\frac{5}{8}$	–	–	5·687	3·375	–	–	
11	– $6\frac{1}{8}$	– $6\frac{1}{8}$	–	–	5·687	3·375	– $\frac{1}{2}$	(*f*) 1 $9\frac{1}{2}$	(*f*) Assessment in special area in Largs: Drainage District No. 2, 3*d.* per £. on occupiers.
12	– $7\frac{1}{4}$	– $7\frac{1}{4}$	$-\frac{10}{16}$	$-\frac{10}{16}$	5·937	3·625	–	–	
13	– $7\frac{1}{4}$	– $7\frac{1}{4}$	–	–	5·937	3·625	– 3	1 7	
14	– $7\frac{1}{4}$	– $7\frac{1}{4}$	–	–	5·937	3·625	1 3	1 3	
15	– $7\frac{1}{4}$	– $7\frac{1}{4}$	–	–	5·937	3·625	– 3	1 6	
16	– $7\frac{5}{8}$	– $7\frac{5}{8}$	$-\frac{6}{16}$(*g*)	$-\frac{6}{16}$ (*g*)	7·812	5·500	–	–	(*g*) *Mauchline Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
17	– 10	– 10	–	–	6·437	4·125	–	–	
18	– 10	– 10	–	–	6·437	4·125	–	3 –	
19	– $5\frac{1}{4}$	– $5\frac{1}{4}$	–(*h*)	– (*h*)	6·062	3·750	–	–	(*h*) *Prestwick Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Prestwick Special Water District.*—Assessment of $9\frac{1}{2}$*d.* on owners and $9\frac{1}{2}$*d.* on occupiers.
20	1 $-\frac{1}{8}$	1 $-\frac{1}{8}$	– (*i*)	– (*i*)	5·562	3·250	–	–	(*i*) *Muirkirk Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Muirkirk Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
21	– 9	– 9	–	–	–	–	(*j*) – 5	(*j*) 1 4	(*j*) *Vide* note at Ayr Parish.
22	– $3\frac{13}{16}$	– $3\frac{13}{16}$	–	–	5·312	3·000	–	–	
23	– $7\frac{1}{2}$	– $7\frac{1}{2}$	$-\frac{7}{16}$(*k*)	$-\frac{7}{16}$ (*k*)	5·437	3·125	–	–	(*k*) *Hurlford Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
24	– $8\frac{1}{8}$	– $8\frac{1}{8}$	–	–	–	–	– 4	1 $2\frac{1}{2}$	
25	– $11\frac{3}{4}$	– $11\frac{3}{4}$	–	–	6·187	3·875	–	–	
26	1 $-\frac{1}{4}$	1 $-\frac{1}{4}$	–	–	–	–	(*l*) – 5	(*l*) 1 4	(*l*) *Vide* note at Ayr Parish.
27	– $5\frac{5}{8}$	– $5\frac{5}{8}$	$-\frac{3}{8}$(*m*)	$-\frac{3}{8}$ (*m*)	6·562	4·250	–	–	(*m*) *Catrine Special Water District.*—Assessment of $2\frac{1}{2}$*d.* on owners and $2\frac{1}{2}$*d.* on occupiers.
28	– 2	– 2	–	–	5·187	2·875	–	–	
29	– $11\frac{1}{2}$	– $11\frac{1}{2}$	–(*n*)	– (*n*)	5·687	3·375	–	–	(*n*) *Stevenston Special Water District.*—Assessment of $8\frac{1}{2}$*d.* on owners and $8\frac{1}{2}$*d.* on occupiers.
30	– $11\frac{1}{2}$	– $11\frac{1}{2}$	–	–	2·937 (*o*)	·625 (*o*)	– $2\frac{1}{2}$	(*p*) – $11\frac{1}{2}$	(*o*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
31	– $6\frac{3}{4}$	– $6\frac{3}{4}$	–	–	5·687	3·375	–	–	(*p*) *Vide* note at Ardrossan Parish.
32	– $6\frac{3}{4}$	– $6\frac{3}{4}$	–	–	5.687	3·375	–	– 9	
33	– $5\frac{3}{4}$	– $5\frac{3}{4}$	–	–	6·437	4·125	–	–	
34	– $6\frac{3}{4}$	– $6\frac{3}{4}$	$-\frac{1}{8}$	$-\frac{1}{8}$	7·812	5·500	–	–	
35	– $5\frac{1}{4}$	– $5\frac{1}{4}$	–	–	6·062	3·750	–	–	
36	– $9\frac{1}{2}$	– $9\frac{1}{2}$	$-\frac{1}{4}$(*q*)	$-\frac{1}{4}$ (*q*)	8·500	4·750	–	–	(*q*) *Aberlour Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
37	– $7\frac{1}{2}$	– $7\frac{1}{2}$	$-\frac{1}{2}$	$-\frac{1}{2}$	7·500	3·750	–	–	
38	1 $2\frac{3}{4}$	1 $2\frac{3}{4}$	$-\frac{1}{2}$	$-\frac{1}{2}$	7·500	3·750	–	–	
39	1 $3\frac{1}{4}$	1 $3\frac{1}{4}$	–	–	–	–	1 $10\frac{1}{2}$	2 $8\frac{1}{2}$	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
BANFF—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Keith	Boharm		1,266	– 7	– 7	– 5	– 5	1
Ditto	Botriphnie		729	– 4	– 4	– 3½	– 3½	2
Banff	Boyndie		2,113	– 5	– 5	– 5	– 5	3
Keith	Cabrach		646	– 6½	– 6½	– 7½	– 7½	4
Banff	Cullen, C. †	Parish wholly Burghal; Cullen (part of), R. & P.	2,319	1 – ½	1 – ½	– 6½	– 6½	5
Ditto	Deskford		745	– 5	– 5	– 6	– 6	6
Ditto	Fordyce, &c.		2,207	– 6½	– 6½	– 6	– 6	7
		Portsoy	2,061	– 6½	– 6½	– 6	– 6	8
Ditto	Forglen		714	– 4½	– 4½	– 4½	– 4½	9
Ditto	Gamrie, &c.		3,281	– 7½	– 7½	– 4	– 4	10
		Macduff	3,722	– 7½	– 7½	– 4	– 4	11
Keith	Grange		1,685	– 7	– 7	– 4	– 4	12
Ditto	Inveravon		2,319	– 10	– 10	– 6	– 6	13
Banff	Inverkeithny		826	– 5	– 5	– 5	– 5	14
Keith	Keith, C.		2,082	– 7½	– 7½	– 3	– 3	15
		Keith	4,622	– 7½	– 7½	– 3	– 3	16
Ditto	Kirkmichael, C.		1,043	– 7	– 7	– 4	– 4	17
Banff	Marnoch		1,784	1 1½	1 1½	– 4½	– 4½	18
		Aberchirder	1,222	1 1½	1 1½	– 4½	– 4½	19
Keith	Mortlach, C.		1,566	– 7½	– 7½	– 5½	– 5½	20
		Dufftown	1,469	– 7½	– 7½	– 5½	– 5½	21
Banff	Ordiquhill		684	– 7½	– 7½	– 4½	– 4½	22
Ditto	Rathven, C.		7,076	– 10	– 10	– 5	– 5	23
		Buckie	5,849	– 10	– 10	– 5	– 5	24
Keith	Rothiemay		1,291	– 8	– 8	– 4½	– 4½	25
		TOTAL	61,684					
BERWICK:								
East	Abbey St. Bathans		246	– 1½	– 1½	– 4½	– 4½	26
Ditto	Ayton		1,827	– 3½	– 3½	– 3½	– 3½	27
Ditto	Bunkle, &c.		672	– 1	– 1	– 2½	– 2½	28
West	Channelkirk		545	– 1½	– 1½	– 2½	– 2½	29
East	Chirnside		1,459	– 3½	– 3½	– 2	– 2	30
Ditto	Cockburnspath		1,112	– 3	– 3	– 3½	– 3½	31
Ditto	Coldingham		3,016	– 3	– 3	– 3½	– 3½	32
Middle	Coldstream		853	– 4	– 4	– 3	– 3	33
		Coldstream	1,535	– 4	– 4	– 3	– 3	34
Ditto	Cranshaws		132	–	–	– 4½	– 4½	35
Ditto	Duns		939	– 4½	– 4½	– 3½	– 3½	36
		Duns	2,198	– 4½	– 4½	– 3½	– 3½	37
West	Earlston		1,766	– 3	– 3	– 2½	– 2½	38
Middle	Eccles		1,446	– 1 11/16	– 1 11/16	– 2	– 2	39
Ditto	Edrom		1,361	– 2½	– 2½	– 2½	– 2½	40

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

† This parish is wholly within the area of the Royal Burgh of Cullen; but the Police Burgh area contains a population of 2,100 only, the remainder of the parish, although included here as burghal, is actually within the landward portion of the County for rating purposes.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	1 –	1 –	–¼	–¼	8·500	4·750	–	–	
2	– 7½	– 7½	–¼	–¼	8·500	4·750	–	–	
3	– 10	– 10	–½ (*a*)	–½ (*a*)	7·500	3·750	–	–	(*a*) *White-hills Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
4	1 2	1 2	–¼	–¼	8·500	4·750	–	–	
5	1 7	1 7	–¾ (*b*)	–¾ (*b*)	7·500(*b*)	3·750 (*b*)	– 9½	1 6	(*b*) In portion of parish rated by County, see footnote †
6	– 11	– 11	–½	–½	7·500	3·750	–	–	
7	1 –½	1 –½	–½	–½	7·500	3·750	–	–	
8	1 –½	1 –½	–	–	7·500	3 750	– 5½	1 1½	
9	– 9	– 9	–½	–½	7·500	3·750	–	–	
10	– 11¾	– 11¾	–½ (*c*)	–½ (*c*)	7·500	3·750	–	–	(*c*) *Gardenstown Special Water and Drainage District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
11	– 11¾	– 11¾	–	–	4·700(*d*)	1·200 (*d*)	– 3	2 1	*Crovie Special Water District*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
12	– 11¼	– 11¼	–¼	–¼	8·500	4·750	–	–	
13	1 4½	1 4½	–¼	–¼	8·500	4·750	–	–	(*d*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
14	– 10	– 10	–½	–½	7·500	3·750	–	–	
15	– 10½	– 10½	–¼ (*e*)	–¼ (*e*)	8·500	4·750	–	–	(*e*) *Newmill Special Water District,*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
16	– 10½	– 10½	–	–	4·700(*d*)	1·200 (*d*)	– 6½ (*f*)	– 10½ (*f*)	(*f*) Assessment in Keith Special Water Supply District, 3½*d.* per £. on owners and 4¼*d.* on occupiers.
17	– 11½	– 11½	–¼	–¼	8·500	4·750	–	–	
18	1 6	1 6	–¾	–¾	7·500	3·750	–	–	
19	1 6	1 6	–	–	7·500	3·750	– 11½	1 1½	
20	1 1½	1 1½	–¼	–¼	8·500	4·750	–	–	
21	1 1½	1 1½	–	–	8·500	4·750	1 3	1 –	
22	1 –	1 –	–¾	–¾	7·500	3·750	–	–	
23	1 3½	1 3½	–½ (*g*)	–½ (*g*)	7·500	3·750	–	–	(*g*) *Port Gordon Special Water and Drainage District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers. *Findochty Special Water and Drainage District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers. *Portknockie Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
24	1 3½	1 3½	–	–	4·700(*d*)	1·200(*d*)	– 4	1 4 (*h*)	(*h*) Assessments in special areas in Buckie falling wholly on occupiers. Easter Buckie Water District, 6*d.*; Easter Buckie Drainage District, 4*d.* per £; Nether Buckie Water District, 10*d.* per £; Nether Buckie Drainage District, 4*d.* per £.
25	1 –¾	1 –¾	–¼	–¼	8·500	4·750	–	–	
26	– 6½	– 6½	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333	–	–	
27	– 7½	– 7½	–$\frac{5}{24}$ (*i*)	–$\frac{5}{24}$ (*i*)	6·250	3·333	–	–	(*i*) *Ayton Special Drainage District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
28	– 3¾	– 3¾	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333	–	–	
29	– 4	– 4	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
30	– 5¾	– 5¾	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333	–	–	
31	– 6½	– 6½	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333	–	–	
32	– 6⅞	– 6⅞	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333	–	–	
33	– 7¼	– 7¼	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333	–	–	
34	– 7¼	– 7¼	–	–	6·250	3·333	– 1	1 4	
35	– 5 1/10	– 4½	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333		–	
36	– 8½	– 8½	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333		–	
37	– 8⅝	– 8⅝	–	–	6·250	3·333	– 2	1 3	
38	– 5⅛	– 5⅛	–$\frac{5}{24}$ (*j*)	–$\frac{5}{24}$ (*j*)	7·250	4·333	–	–	(*j*) *Earlston Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
39	– 3¾	– 3¾	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333	–	–	
40	– 5	– 5	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
BERWICK—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
East	Eyemouth		110	– 8½	– 8½	– 2½	– 2½	1
		Eyemouth	2,576	– 8½	– 8½	– 2½	– 2½	2
Middle	Fogo		420	– 1½	– 1½	– 3¾	– 3¾	3
East	Foulden		351	– 1½	– 1½	– 3	– 3	4
West	Gordon		843	– 4	– 4	– 1¾	– 1¾	5
Middle	Greenlaw		1,110	– 3½	– 3½	– 2½	– 2½	6
West	Hume		375	– 4	– 4	– 3	– 3	7
East	Hutton		815	– 4	– 4	– 3	– 3	8
Middle	Ladykirk		339	– 2	– 2	– 3	– 3	9
Ditto	Langton, E.U.		417	– 1	– 1	– 3½	– 3½	10
West	Lauder		780	– 5	– 5	– 3½	– 3½	11
		Lauder, R.	719	– 5	– 5	– 3½	– 3½	12
Ditto	Legerwood		475	– 2	– 2	– 1	– 1	13
Middle	Longformacus		278	– 3¼	– 3¼	– 2¼	– 2¼	14
West	Mertoun		622	– 1½	– 1½	– 1½	– 1½	15
East	Mordington		324	– 1	– 1	– 3¾	– 3¾	16
West	Nenthorn		391	– 1¾	– 1¾	– 2⅝	– 2⅝	17
Middle	Polwarth		203	– 1½	– 1½	– 3¼	– 3¼	18
Ditto	Swinton		847	– 3	– 3	– 3½	– 3½	19
West	Westruther		615	– 1	– 1	– 2	– 2	20
Middle	Whitsome		573	– 3½	– 3½	– 4½	– 4½	21
		TOTAL	32,290					
BUTE:								
Cumbrae	Cumbraes		133	– 1½	– 1½	– 1½	– 1½	22
		Millport	1,668	– 1½	– 1½	– 1½	– 1½	23
Arran	Kilbride		2,331	– 4½	– 4½	– 3½	– 3½	24
Ditto	Kilmory		2,519	– 6	– 6	– 3½	– 3½	25
Bute	Kingarth		1,062	– 2	– 2	– 4½	– 4½	26
Ditto	North Bute		1,385	– 1¾	– 1¾	– 2½	– 2½	27
Ditto	Rothesay, C.		198	– 4	– 4	– 2½	– 2½	28
		Rothesay, R.	9,108	– 4	– 4	– 2	– 2	29
		TOTAL	18,404					
CAITHNESS	Bower		1,506	–	–	– 4½	– 4½	30
(County not divided into Districts.)	Canisbay		2,392	– 10	– 10	– 10	– 10	31
	Dunnet		1,488	– 11	– 11	– 4½	– 4½	32
	Halkirk		2,577	– 7	– 7	– 4	– 4	33
	Latheron		5,875	1 2	1 2	– 8	– 8	34
	Olrig		1,837	– 8½	– 8½	– 3½	– 3½	35
	Reay		1,182	– 9	– 9	– 3½	– 3½	36
	Thurso		1,889	– 11	– 11	– 4	– 4	37
		Thurso	3,936	– 11	– 11	– 4	– 4	38
	Watten		1,390	– 4	– 4	– 8	– 8	39
	Wick		4,593	1 1	1 1	– 4¾	– 4¾	40
		Pulteneytown	5,550	1 1	1 1	– 4¾	– 4¾	41
		Wick, R. & P.	2,962	1 1	1 1	– 6½	– 7½	42
		TOTAL	37,177					

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area.—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	1 –¾	1 –¾	–$\frac{0}{24}$	–$\frac{0}{24}$	6·250	3·333	–	–	
2	1 –¾	1 –¾	–	–	6·250	3·333	– 1	2 2	
3	– 5½	– 5½	–$\frac{6}{24}$	–$\frac{6}{24}$	6·250	3·333	–	–	
4	– 4⅝	– 4⅝	–$\frac{5}{24}$	–$\frac{5}{24}$	6·250	3·333	–	–	
5	– 5$\frac{11}{12}$	– 5$\frac{11}{12}$	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
6	– 6⅝	– 6⅝	–$\frac{4}{24}$ (*a*)	–$\frac{4}{24}$ (*a*)	6·250	3·333	–	–	(*a*) *Greenlaw Special Water District*—Assessment of 3*d*. on owners and 3*d*. on occupiers.
7	– 7¼	– 7¼	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
8	– 7⅛	– 7⅛	–$\frac{3}{24}$	–$\frac{3}{24}$	6·250	3·333	–	–	
9	– 5⅞	– 5⅞	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
10	– 4½	– 4½	–$\frac{4}{24}$ (*b*)	–$\frac{4}{24}$ (*b*)	6·250	3·333	–	–	(*b*) *Langton Special Water and Drainage District*.—Assessment of 9½*d*. on owners and 9½*d*. on occupiers.
11	– 8½	– 8½	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
12	– 8⅛	– 8⅛	–	–	–	–	–	–	
13	– 3½	– 3½	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
14	– 6	– 6	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
15	– 2⅝	– 2⅝	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
16	– 4⅞	– 4⅞	–$\frac{3}{24}$	–$\frac{3}{24}$	6·250	3·333	–	–	
17	– 4⅝	– 4⅝	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
18	– 5	– 5	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
19	– 6⅝	– 6⅝	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
20	– 3¼	– 3¼	–$\frac{5}{24}$	–$\frac{5}{24}$	7·250	4·333	–	–	
21	– 8⅛	– 8⅛	–$\frac{4}{24}$	–$\frac{4}{24}$	6·250	3·333	–	–	
22	– 2½	– 2½	–	–	7·500	2·250	–	–	
23	– 2½	– 2½	–	–	6·500 (*c*)	1·250 (*c*)	(*d*)– –½	– 10½	(*c*) District Road Rate excluded, burgh roads being managed by Police Commissioners. (*d*) Assessments in special areas of Millport falling wholly upon owners; Western District, 1*d*. per £.; Outer Western District, 2*d*. per £.; Eastern District, 1*d*. per £.
24	– 8½	– 8½	–	–	12·500	7·250	–	–	
25	– 9½	– 9½	–	–	12·500	7·250	–	–	
26	– 6½	– 6½	–½ (*e*)	–½ (*e*)	10·500	5·250	–	–	(*e*) *Kilchattan Bay Special Drainage District*.—Assessment of 2*d*. on owners and 2*d*. on occupiers.
27	– 4½	– 4½	–½ (*f*)	–½ (*f*)	10·500	5·250	–	–	(*f*) *Port Bannatyne Special Drainage District*.—Assessment of 1½*d*. on owners and 1½*d*. on occupiers.
28	– 6½	– 6½	–½	–½	10·500	5·250	–	–	
29	– 6	– 6	–	–	–	–	– 10⅞	1 8⅜	
30	– 4½	– 4½	‡	–	5·900	4·000	–	–	
31	1 8½	1 8½	–	–	5·900	4·000	–	–	
32	1 4½	1 4½	–	–	5·900	4·000	–	–	
33	– 11⅞	– 11⅞	–	–	5·900	4·000	–	–	
34	1 10$\frac{23}{24}$	1 10$\frac{23}{24}$	–	–	5·900	4·000	–	–	
35	1 –½	1 –½	–	–	5·900	4·000	–	–	
36	1 1½	1 1½	–	–	5·900	4·000	–	–	
37	1 3	1 3	–	–	5·900	4·000	–	–	
38	1 3	1 3	–	–	3·900 (*c*)	– (*c*)	– 7	3 1	
39	– 7	– 7	–	–	5·900	4·000	–	–	
40	1 6¾	1 6¾	–	–	5·900	4·000	–	–	
41	1 6¾	1 6¾	–	–	4·150 (*c*)	– (*c*)	– 1	1· 6	
42	1 8½	1 9½	–	–	–	–	– 6	2 6	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
‡ No Public Health Rate in Caithness in 1892–93.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
				s. d.	s. d.	s. d.	s. d.	
CLACKMANNAN - - (County not divided into Districts.)	Alloa - - - - -	- - -	5,151	- 3	- 3	- 3½	- 3½	1
		Alloa - - - -	10,711	- 3	- 3	- 4	- 4	2
	Alva - - - - -	- - -	1,141	- 3	- 3	- 4½	- 4½	3
		Alva - - - -	5,225	- 3	- 3	- 4½	- 4½	4
	Clackmannan, C. - -	- - -	2,996	- 3	- 3	- 2½	- 2½	5
	Dollar, C. - - - -	- - -	414	- 3	- 3	- 3	- 3	6
		Dollar - - - -	1,807	- 3	- 3	- 3	- 3	7
	Tillicoultry - - -	- - -	1,756	- 3½	- 3½	- 2½	- 2½	8
		Tillicoultry - - -	3,939	- 3½	- 3½	- 2½	- 2½	9
		TOTAL - - -	33,140					
DUMBARTON:								
Western - - -	Arrochar - - - -	- - -	1,457	- 5	- 5	- 4½	- 4½	10
Ditto - - -	Bonhill, C. - - - -	- - -	14,379	- 4	- 4	- 3½	- 4	11
Ditto - - -	Cardross, C. - - -	- - -	6,760	- 5¼	- 5¼	- 5	- 5¼	12
		Dumbarton (part of), R. & P.	3,790	- 5¼	- 5¼	- 4½	- 4½	13
Eastern - - -	Cumbernauld - - -	- - -	4,283	- 5	- 5	- 4	- 4	14
Western - - -	Dumbarton, C.† - -	Parish wholly Burghal; Dumbarton (part of), R. & P.	14,065	- 4½	- 4½	- 4½	- 4½	15
Ditto - - -	Kilmaronock - - -	- - -	900	- 2½	- 2½	- 3	- 3	16
Eastern - - -	Kilpatrick, New, C. - -	- -	5,206	- 2	- 2	- 4	- 4	17
		Milngavie - -	3,103	- 2	- 2	- 4	- 4	18
Ditto - - -	Kilpatrick, Old, C. - -	- - -	7,761	- 3½	- 3½	- 6½	- 6½	19
		Clydebank - - -	10,014	- 3½	- 3½	- 6½	- 6½	20
Ditto - - -	Kirkintilloch, C. - -	- - -	3,113	- 5	- 5	- 3½	- 3½	21
		Kirkintilloch - -	9,314	- 5	- 5	- 6½	- 6½	22
Western - - -	Luss - - - - -	- - -	633	- 4	- 4	- 3	- 3	23
Ditto - - -	Roseneath - - - -	- - -	1,118	- 2	- 2	- 3	- 3	24
		Cove and Kilcreggan -	946	- 2	- 2	- 3	- 3	25
Ditto - - -	Row - - - - - -	- - -	2,763	- 2	- 2	- 3½	- 3½	26
		Helensburgh - -	8,409	- 2	- 2	- 3½	- 3½	27
		TOTAL - - -	98,014					
DUMFRIES:								
Annan - - -	Annan - - - -	- - -	2,463	- 8½	- 8½	- 2	- 2	28
		Annan, R. & P. - -	3,478	- 8½	- 8½	- 2	- 2	29
Lockerbie - - -	Applegarth - - -	- - -	858	- 1	- 1	- 2	- 2	30
Dumfries - - -	Caerlaverock - - -	- - -	921	- 4	- 4	- 1½	- 1½	31

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

† This parish is wholly within the area of the Royal Burgh of Dumbarton; but the Police Burgh area contains a population of 13,137 only, the remainder of the parish, although included here as Burghal, is actually within the Landward portion of the County for rating purposes.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 6½	– 6½	‡(*a*)	–(*a*)	7·950	5·700	–	–	(*a*) *Sauchie Special Water District*, formerly Clackmannan Parish.—Assessment of 5*d.* on owners and 5*d.* on occupiers. *Sauchie Special Drainage District*, formerly in Clackmannan Parish.—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Sauchie Special Drainage District*.—Assessment of ¾*d.* on owners and ¾*d.* on occupiers.
2	– 7	– 7	–	–	1·650 (*b*)	·750 (*b*)	– 7	1 7	(*b*) County Road and Police Rates excluded, burgh roads and police being managed by Police Commissioners.
3	– 8	– 8	–	–	7·950	5·700	–	–	
4	– 8	– 8	–	–	–	–	– 4	1 6	
5	– 6	– 6	–(*c*)	– (*c*)	7·950	5·700	–	–	(*c*) *Clackmannan Special Water District*.—Assessment of 10½*d.* on owners and 10½*d.* on occupiers.
6	– 6¾	– 6¾	–	–	7·950	5·700	–	–	
7	– 6¾	– 6¾	–	–	3·450(*d*)	1·200(*d*)	(*e*) – 7½	(*e*) 1 5	(*d*) County Road Rate excluded, burghs roads being managed by police Commissioners, (*e*) Includes assessment in Special Drainage District, which practically comprises the Burgh area.
8	– 6½	– 6½	– (*f*)	– (*f*)	7·950	5·700	–	–	(*f*) *Coalsnaughton and Devonside Special Water District*.—Assessment of 2*d.* on owners and 2*d.* on occupiers.
9	– 6½	– 6½	–	–	3·540(*d*)	1·200 (*d*)	– 4	1 1	
10	– 10	– 10	–$\frac{20}{40}$	–$\frac{20}{40}$	6·650	4·900	–	–	
11	– 8	– 8½	–$\frac{28}{40}$ (*g*)	–$\frac{28}{40}$ (*g*)	6·650	4·900	–	–	(*g*) *Alexandria, Bonhill, &c., Combined Special Water District*.—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *Alexandria Special Drainage District*.—Assessment of ½*d.* on owners and ½*d.* on occupiers. *Bonhill Special Drainage District*.—Assessment of 1*d.* on owners and 1*d.* on occupiers.
12	– 11¼	1 –¼	–$\frac{37}{40}$ (*h*)	–$\frac{37}{40}$ (*h*)	6·650	4·900	–	–	(*h*) *Renton Special Water District*.—Assessment of 8*d.* on owners and 8*d.* on occupiers. *Renton Special Drainage District*.—Assessment of 1*d.* on owners and 1*d.* on occupiers.
13	– 10¾	– 11	–	–	–	–	(*i*) – 3½	2 6	(*i*) Assessment in Special Drainage District of Burgh of Dumbarton, No. 3, 2*d.* per £. on owners.
14	– 9¾	– 9¾	–$\frac{18}{40}$	–$\frac{18}{40}$	6·400	4·650	–	–	
15	– 9½	– 9½	–$\frac{38}{40}$ (*j*)	–$\frac{38}{40}$ (*j*)	6·650(*j*)	4·900(*j*)	(*k*) – 3½	2 6	(*j*) In landward portion only. *See* footnote †. (*k*) *Vide* note at Parish of Cardross.
16	– 5½	– 5½	–$\frac{20}{40}$	–$\frac{20}{40}$	6·650	4·900	–	–	
17	– 6⅛	– 6⅛	–$\frac{15}{40}$ (*l*)	–$\frac{15}{40}$ (*l*)	6·400	4·650	–	–	(*l*) *Newkirk Special Drainage District*.—Assessment of ½*d.* on owners and ½*d.* on occupiers. *Vide* footnote to page .
18	– 6⅛	– 6⅛	–	–	6·400	4·650	– 1	– 10	*Vide* footnote † to page 149.
19	– 10	– 10	–$\frac{18}{40}$ (*m*)	–$\frac{18}{40}$(*m*)	6·400	4·650	–	–	(*m*) *Duntocher and Dalmuir Special Water District*.—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Bowling Special Water District*.—Assessment of 6*d.* on owners and 6*d.* on occupiers.
20	– 10	– 10	–	–	2·925 (*n*)	1·050 (*n*)	– 6½	– 11	(*n*) District road rate excluded, burgh roads being managed by Police Commissioners.
21	– 8⅝	– 8⅝	–$\frac{15}{40}$	–$\frac{15}{40}$	6·400	4·650	(*o*)	(*o*)	(*o*) Assessments of 1*s.* –½*d.* per £. on owners, and 1*s.* –½*d.* per £. on occupiers, are levied in the South Lenzie Special Water and Drainage District outwith the burgh.
22	– 11⅞	– 11⅞	–	–	4·050 (*n*)	1·050 (*n*)	– 5	2 11	
23	– 7⅛	– 7⅛	–$\frac{20}{40}$	–$\frac{20}{40}$	6·650	4·900	–	–	
24	– 5⅛	– 5⅛	1$\frac{5}{40}$	1$\frac{5}{40}$	6·650	4·900	–	–	
25	– 5⅛	– 5⅛	–	–	6·650	4·900	–	1 6	
26	– 5⅛	– 5⅛	(*p*) –$\frac{28}{40}$	–$\frac{28}{40}$ (*p*)	6·650	4·900	–	–	(*p*) *Row Special Water District*.—Assessment of 6*d.* on owners and 6*d.* on occupiers.
27	– 5⅛	– 5¼	–	–	3·600 (*n*)	1·050 (*n*)	– 3	1 7	
28	– 10⅛	– 10⅛	–(*q*)	– (*q*)	5·137	3·250	–	–	(*q*) Special water rate of ·118*d.* on owners and ·118*d.* on occupiers. *See* footnote † to page 131.
29	– 10⅛	– 10⅛	–	–	–	–	– 6	2 6	
30	– 3⅛	– 3⅛	–	–	4·512	2·625	–	–	
31	– 6	– 6	–(*r*)	– (*r*)	4·512	2·625	–	–	(*r*) *Glencaple Special Drainage District*.—Assessment of 3·5*d.* on owners and 3·5*d.* on occupiers. *Blackshaw Special Water District*.—Assessment of 5*d.* on owners and 5*d.* on occupiers.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
‡ No Public Health Rate in Clackmannan in 1892–93. Expenditure met chiefly out of Exchequer Grants, supplemented by a sum taken from the General Purposes Rate.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
DUMFRIES—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Langholm	Canonbie		2,476	– 5½	– 5½	– 5½	– 5½	1
Thornhill	Closeburn		1,333	– 4	– 4	– 1½	– 1½	2
Annan	Cummertrees		1,105	– 3	– 3	– 4	– 4	3
Ditto	Dalton		563	– 2	– 2	– 1½	– 1½	4
Ditto	Dornock		831	– 4	– 4	– 4½	– 4½	5
Lockerbie	Dryfesdale		842	– 4½	– 4½	– 3½	– 3½	6
		Lockerbie	2,391	– 4½	– 4½	– 3½	– 3½	7
Dumfries	Dumfries		4,931	– 4½	– 4½	– 5½	– 5½	8
		Dumfries, R. & P.	12,947	– 4½	– 4½	– 4	– 4	9
Thornhill	Dunscore		1,260	– 2½	– 2½	– 3	– 3	10
Ditto	Durrisdeer		1,076	– 3	– 3	– 3½	– 3½	11
Langholm	Eskdalemuir, E. U.		488	– 2	– 2	– 3	– 3	12
Ditto	Ewes		299	– ¾	– ¾	– 3	– 3	13
Thornhill	Glencairn		1,647	– 3½	– 3½	– 3	– 3	14
Annan	Graitney		1,141	– 4½	– 4½	– 3¾	– 3¾	15
Ditto	Half Morton		484	– 2	– 2	– 4½	– 4½	16
Lockerbie	Hoddom		1,533	– 4	– 4	– 2	– 2	17
Dumfries	Holywood		1,011	– 3¼	– 3¼	– 3	– 3	18
Lockerbie	Hutton		726	– 1¾	– 1¾	– 3¼	– 3¼	19
Ditto	Johnstone		927	– 2½	– 2½	– 4	– 4	20
Thornhill	Keir		639	– 4½	– 4½	– 4½	– 4½	21
Ditto	Kirkconnell		1,037	– 3½	– 3½	– 3	– 3	22
Dumfries	Kirkmahoe		1,159	– 2½	– 2½	– 2½	– 2½	23
Ditto	Kirkmichael		803	– 3½	– 3½	– 2½	– 2½	24
Annan	Kirkpatrick Fleming		1,248	– 3	– 3	– 2½	– 2½	25
Lockerbie	Kirkpatrick Juxta		976	– 1½	– 1½	– 2¾	– 2¾	26
Langholm	Langholm		327	– 6½	– 6½	– 3¾	– 3¾	27
		Langholm	3,643	– 6½	– 6½	– 3¾	– 3¾	28
Lockerbie	Lochmaben		1,484	– 6½	– 6½	– 4	– 4	29
		Lochmaben, R. & P.	1,038	– 6½	– 6½	– 4	– 4	30
Annan	Middlebie		1,806	– 2¾	– 2¾	– 2¾	– 2¾	31
Lockerbie	Moffat		686	– 1¾	– 1¾	– 2¾	– 2¾	32
		Moffat	2,291	– 1¾	– 1¾	– 2¾	– 2¾	33
Thornhill	Morton		1,855	– 5½	– 5½	– 2¼	– 2¼	34
Dumfries	Mousewald		500	– 2½	– 2½	– 3½	– 3½	35
Thornhill	Penpont		1,063	– 2¼	– 2¼	– 2½	– 2½	36
Annan	Ruthwell		858	– 5	– 5	– 3	– 3	37
Lockerbie	St. Mungo		603	– 3½	– 3½	– 4½	– 4½	38
Thornhill	Sanquhar		1,595	– 4	– 4	– 4	– 4	39
		Sanquhar, R. & P.	1,315	– 4	– 4	– 4	– 4	40
Dumfries	Tinwald		902	– 2¼	– 2¼	– 2¼	– 2¼	41
Ditto	Torthorwald		921	– 6	– 6	– 5	– 5	42
Cockerbie	Tundergarth		439	– 1	– 1	– 2	– 2	43
Thornhill	Tynron		359	– 1	– 1	– 3	– 3	44
Lockerbie	Wamphray		458	– ¾	– ¾	– 2	– 2	45
Langholm	Westerkirk		454	– 2½	– 2½	– 3½	– 3½	46
		TOTAL	74,245					

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued.*

	Incidence of General Rates in each Rating Area.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 11½	- 11½	-	-	4·762	2·875	-	-	
2	- 5¾	- 5¾	-	-	4·137	2·250	-	-	
3	- 7½	- 7½	-(a)	-(a)	5·137	3·250	-	-	(a) Special water rate of ·137d. on owners and ·137d. on occupiers.†
4	- 4	- 4	-(b)	-(b)	5·137	3·250	-	-	(b) Special water rate of ·118d. on owners and ·118d. on occupiers.†
5	- 9½	- 9½	-(c)	-(c)	5·137	3·250	-	-	(c) Special water rate of ·145d. on owners and ·145d. on occupiers.†
6	- 8½	- 8¾	-	-	4·512	2·625	-	-	
7	- 8½	- 8¾	-	-	4·512	2·625	- 7	2 3	
8	- 9⅞	- 9⅞	-(d)	-(d)	4·512	2·625	-	-	(d) *Noblehill Special Drainage District.*—Assessment of 1·75d. on owners and 1·75d. on occupiers.
9	- 8⅝	- 8⅝	-	-	-	-	- 3½	2 3½	
10	- 5 7/12	- 5 7/12	-	-	4·137	2·250	-	-	
11	- 6¾	- 6¾	-	-	4·137	2·250	-	-	
12	- 5	- 5	-	-	4·762	2·875	-	-	
13	- 4	- 4	-	-	4·762	2·875	-	-	
14	- 6⅝	- 6⅝	-	-	4·137	2·250	-	-	
15	- 8½	- 8½	-(e)	-(e)	5·137	3·250	-	-	(e) Special water rate of ·131d. on owners and ·131d. on occupiers.†
16	- 6¾	- 6¾	-(f)	-(f)	5·137	3·250	-	-	(f) Special water rate of ·106d. on owners and ·106d. on occupiers.†
17	- 6¼	- 6¼	-	-	4·512	2·625	-	-	
18	- 6½	- 6½	-	-	4·512	2·625	-	-	
19	- 5¼	- 5¼	-	-	4·512	2·625	-	-	
20	- 6⅝	- 6⅝	-	-	4·512	2·625	-	-	
21	- 9¼	- 9¼	-	-	4·137	2·250	-	-	
22	- 6½	- 6½	-	-	4·137	2·250	-	-	
23	- 5	- 5	-	-	4·512	2·625	-	-	
24	- 5⅝	- 5⅝	-	-	4·512	2·625	-	-	
25	- 5½	- 5½	-(g)	-(g)	5·137	3·250	-	-	(g) Special water rate of ·123d on owners and ·123d. on occupiers.
26	- 3¾	- 3¾	-	-	4·512	2·625	-	-	
27	- 10½	- 10½	-	-	4·762	2·875	-	-	
28	- 10½	- 10½	-	-	4·762	2·875	-	1 6	
29	- 10⅞	- 10⅞	-	-	4·512	2·625	-	-	
30	- 10⅞	- 10⅞	-	-	-	-	- 11¾	- 7½	
31	- 5¾	- 5¾	-(h)	-(h)	5·137	3·250	-	-	(h) A special water assessment of 1s. 3d. on owners and 1s. 3d. on occupiers is levied in Eaglesfield Special Water District. Also, in part of parish outwith Special Water District ·109d. on owners and ·109d. on occupiers.†
32	- 4½	- 4½	-	-	4·512	2·625	-	-	
33	- 4½	- 4½	-	-	4·512	2·625	- 3½	1 3	
34	- 9	- 9	-	-	4·137	2·250	-	-	
35	- 6	- 6	-(i)	-(i)	4·512	2·625	-	-	(i) *Blackshaw Special Water District.*—Assessment of 6·025d. on owners and 6·025d. on occupiers.
36	- 5	- 5	-(j)	-(j)	4·137	2·250	-	-	(j) *Penpont Special Water District.*—Assessment of 9d. on owners and 9d. on occupiers.
37	- 8⅛	- 8⅛	-(k)	-(k)	5·137	3·250	-	-	(k) Special water rate of ·147d. on owners and ·147d. on occupiers.†
38	- 7½	- 7½	-	-	4·512	2·625	-	-	
39	- 8	- 8	-	-	4·137	2·250	-	-	
40	- 8	- 8	-	-	-	-	- 2	- 9	
41	- 4¾	- 4¾	-	-	4·512	2·625	-	-	
42	- 11¼	- 11¼	-(l)	-(l)	4·512	2·625	-	-	(l) *Blackshaw Special Water District.*—Assessment of 6·06d. on owners and 6·06d. on occupiers.
43	- 3	- 3	-(m)	-(m)	4·512	2·625	-	-	(m) *Bankshill Special Water District.*—Assessment of 1s. 3d. on owners and 1s. 3d. on occupiers.
44	- 4	- 4	-	-	4·137	2·250	-	-	
45	- 3	- 3	-	-	4·512	2·625	-	-	
46	- 6¼	- 6¼	-	-	4·762	2·875	-	-	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† Contribution towards expenditure in excess of amount realised by maximum rate within Eaglesfield Special Water District (Middlebie Parish).

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
EDINBURGH:				s. d.	s. d.	s. d.	s. d.	
Gala Water	Borthwick	-	3,102	- 4½	- 4½	- 1⅝	- 1⅝	1
Calder	Calder, Mid	-	3,126	- 2	- 2	- 2½	- 2½	2
Ditto	Calder, West	-	8,456	- 4	- 4	- 3⅝	- 3⅝	3
Lasswade	Carrington	-	563	- 2½	- 2½	- 2½	- 2½	4
Ditto	Cockpen	-	2,046	- 4½	- 4½	- 4	- 4	5
		Bonnyrigg (part of) -	2,188	- 4½	- 4½	- 4	- 4	6
		Lasswade (part of) -	261	- 4½	- 4½	- 4	- 4	7
Suburban	Colinton, C.	-	4,549	- 4½	- 4½	- 4⅞	- 4⅞	8
Ditto	Corstorphine	-	2,329	- 1½	- 1½	- 1⅝	- 1⅝	9
Ditto	Cramond	-	2,975	- 2½	- 2½	- 4⅝	- 4⅝	10
		Leith (part of), P. -	102	- 2½	- 2½	- 4⅝	- 4⅝	11
Gala Water	Cranston	-	859	- 3¼	- 3¼	- 3½	- 3½	12
Ditto	Crichton, C.	-	946	- 4	- 4	- 3½	- 3½	13
Calder	Currie	-	2,580	- 2½	- 2½	- 3	- 3	14
Lasswade	Dalkeith, C.	-	834	- 4	- 4	- 4½	- 4½	15
		Dalkeith (part of) -	6,870	- 4	- 4	- 4	- 4	16
Suburban	Duddingston	-	1,574	- 2¾	- 2¾	- 1½	- 1½	17
		Portobello (part of), P.	8,017	- 2¾	- 2¾	- 3⅝	- 3⅝	18
		Edinburgh (part of), R. & P.	52	- 2¾	- 2¾	- 3⅝	- 3⅝	19
	Edinburgh	-	Parish wholly Burghal; Edinburgh (part of), R. & P.	58,563	- 3¾	- 3¾	- 3⅝	- 3⅝	20
Gala Water	Fala	-	285	- 4½	- 4½	- 5	- 5	21
Lasswade	Glencorse	-	1,451	- 2½	- 2½	- 2½	- 2½	22
Gala Water	Heriot	-	443	- ½	- ½	- 3	- 3	23
Lasswade	Inveresk, C.	-	2,621	- 4½	- 4½	- 1½	- 1½	24
		Musselburgh, P. -	8,888	- 4½	- 4½	- 3½	- 3½	25
Calder	Kirknewton	-	3,352	- 2½	- 2½	- 3½	- 3½	26
Lasswade	Lasswade, C.	-	6,096	- 2½	- 2½	- 6½	- 6½	27
		Loanhead -	3,244	- 2½	- 2½	- 6½	- 6½	28
		Bonnyrigg (part of) -	326	- 2½	- 2½	- 6½	- 6½	29
		Penicuik (part of) -	44	- 2½	- 2½	- 6½	- 6½	30
		Lasswade (part of) -	745	- 2½	- 2½	- 6½	- 6½	31
	Leith, North	-	-	-	-	-	-	32
		Leith (part of), P. -	21,260	- 4	- 4	- 5	- 5	33
		Edinburgh (part of) R & P.	487	- 4	- 4	- 3½	- 3½	34
Suburban	Leith, South	-	1,178	- 3	- 3	- 3	- 3	35
		Leith (part of), P. -	33,852	- 3	- 3	- 5	- 5	36
		Edinburgh (part of), R. & P.	21,679	- 3	- 3	- 3½	- 3½	37
		Portobello (part of), P.	185	- 3	- 3	- 3¾	- 3¾	38
Ditto	Liberton	-	6,229	- 2½	- 2½	- 1½	- 1½	39
		Edinburgh (part of), R. & P.	2,037	- 2½	- 2½	- 3½	- 3½	40

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 6½	– 6½	(a) – $\frac{9}{16}$	(a) – $\frac{9}{16}$	7·250	4·125	–	–	(a) *Gorebridge Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *See* also Newbattle parish.
2	– 5	– 5	–	–	6·750	3·625	–	–	
3	– 8	– 8	– (b)	– (b)	6·750	3·625	–	–	(b) *West Calder Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *West Calder Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
4	– 5	– 5	– $\frac{7}{16}$	– $\frac{7}{16}$	7·000	3·875	–	–	
5	– 8½	– 8½	– ½	– ½	7·000	3·875	–	–	
6	– 8½	– 8½	–	–	7·000	3·875	–	– 9	
7	– 8½	– 8½	–	–	7·000	3·875	–	1 –	
8	– 9⅜	– 9⅜	– (c)	– (c)	7·000	3·875	(†)	(†)	(c) *Juniper Green Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Juniper Green Special Drainage District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers. *Hailes and Longstone, &c. Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Slateford Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 4*d.* on owners only.
9	– 3½	– 3½	– (d)	– (d)	7·000	3·875	(†)	(†)	(d) *Corstorphine Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Corstorphine Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 3¾*d.* on owners only.
10	– 7⅜	– 7⅜	–	–	7·000	3·875	(†)	(†)	
11	– 7⅜	– 7⅜	–	–	–	–	– 6	2 2½	
12	– 7	– 7	– ½	– ½	7·250	4·125	–	–	
13	– 8⅛	– 8⅛	– ½	– ½	7·250	4·125	–	–	
14	– 5$\frac{7}{10}$	– 5$\frac{7}{10}$	– (e)	– (e)	6·750	3·625	(†)	(†)	(e) *Currie Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 4½*d.* on owners only.
15	– 9¼	– 9¼	– ⅛	– ⅛	7·000	3·875	–	–	
16	– 8⅜	– 8⅜	–	–	4·458 (*f*)	1·125 (*f*)	– 1	1 6	(*f*) District Road Rates excluded, burgh roads being managed by Police Commissioners.
17	– 4½	– 4½	– (g)	– (g)	7·000	3 875	(†)	(†)	(g) *Duddingston Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers. *Duddingston Special Drainage District.*—Assessment of 2¾*d.* on owners and 2¾*d.* on occupiers.
18	– 6⅜	– 6⅜	–	–	–	–	– 3½	1 7¾	
19	– 6⅜	– 6⅜	–	–	–	–	– 7½	2 –	
20	– 7⅛	– 7⅛	–	–	–	–	(h) – 7½	(h) 2 –	(h) Includes Water Rate levied by Edinburgh and District Water Trust.
21	– 9⅛	– 9⅛	(i) – $\frac{9}{16}$	(i) – $\frac{9}{16}$	7·250	4·125	–	–	(i) *Fala Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
22	– 5	– 5	– ½	– ½	7·000	3·875	(†)	(†)	
23	– 3⅜	– 3⅜	– $\frac{7}{16}$	– $\frac{7}{16}$	7·250	4·125	–	–	
24	– 7	– 7	– $\frac{7}{16}$	– $\frac{7}{16}$	7·000	3·875	(†)	(†)	
25	– 8¾	– 8¾	–	–	–	–	(†) – 7½	(†) 3 2½	
26	– 6	– 6	– (j)	– (j)	6·750	3·625	–	–	(j) *East Calder Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
27	– 10⅛	– 10⅛	(k) – ⅛	(k) – ⅛	7·000	3·875	(†)	(†)	(k) *Lasswade Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
28	– 10⅛	– 10⅛	–	–	7·000	3·875	– 6½	– 10	*Roslin Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
29	– 10⅛	– 10⅛	–	–	7·000	3·875	–	– 9	*Braeheads, Kevock, &c. Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
30	– 10⅛	– 10⅛	–	–	7·000	3·875	–	– 11	
31	– 10⅛	– 10⅛	–	–	7·000	3·875	–	1 –	
32	–	–	–	–	–	–	–	–	
33	– 9	– 9	–	–	–	–	(l) – 6	(l) 2 2½	(l) Includes Water Rate levied by Edinburgh and District Water Trust.
34	– 7½	– 7½	–	–	–	–	– 7½	2 –	
35	– 6	– 6	–	–	7·000	3·875	(†)	(†)	
36	– 8	– 8	–	–	–	–	(m) – 6	(m) 2 2½	(m) Includes Water Rate levied by Edinburgh and District Water Trust.
37	– 6½	– 6½	–	–	–	–	– 7½	2 –	
38	– 6½	– 6½	–	–	–	–	– 8½	1 7½	
39	– 4½	– 4½	– (n)	– (n)	7·000	3·875	(†)	(†)	(n) *Gilmerton Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Gilmerton Special Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Liberton Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
40	– 6½	– 6½	–	–	–	–	– 7½	2 –	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

† The Parishes of Edinburgh, St. Cuthbert's Combination, North Leith, South Leith, Liberton, and Duddingston, are situate wholly or partly within the compulsory area of the Edinburgh and District Water Trust, and a rate of ½*d.* per £. on owner and 6*d.* per £. on occupier is levied within that area. The parishes of Colinton, Cramond, Duddingston, South Leith, Currie, Kirkliston, Ratho, Glencorse, and Inveresk, are situated wholly or partly outwith the compulsory area, and a rate of 8½*d.* per £. is levied upon occupiers, in the portion of the parish in the Water Supply District outwith the compulsory area. The parishes of Corstorphine, Liberton, and Lasswade, are also wholly or partly situated in the district outwith the compulsory area, but are supplied by meter chiefly. These rates have been included above only in the Edinburgh and Leith Burgh Rates.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
EDINBURGH—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Lasswade	Newbattle	-	3,478	- 3	- 3	- 5½	- 5½	1
		Dalkeith (part of)	82	- 3	- 3	- 4	- 4	2
Suburban	Newton, C.	-	1,180	- 4	- 4	- 3	- 3	3
Lasswade	Penicuik	-	1,956	- 4½	- 4½	- 4⅝	- 4⅝	4
		Penicuik (part of)	2,958	- 4½	- 4½	- 4⅝	- 4⅝	5
Calder	Ratho	-	1,839	- 4	- 4	- 2	- 2	6
Suburban	St. Cuthbert's Com.	-	3,571	- 3	- 3	- 4 5/16	- 4 5/16	7
		Edinburgh (part of), R. & P.	178,407	- 3	- 3	- 3⅛	- 3⅛	8
		Leith (part of), P.	13,493	- 3	- 3	- 4 15/16	- 5 1/16	9
Gala Water	Stow	-	2,201	- 2½	- 2½	- 2⅝	- 2⅝	10
Ditto	Temple	-	455	- 2½	- 2½	- 1 1/16	- 1 1/16	11
		TOTAL	433,994					
ELGIN	Alves	-	1,096	- 3¼	- 3¼	- 2⅝	- 2⅝	12
(County not divided into Districts.)	Bellie, C.	-	2,210	- 6⅜	- 6⅜	- 2½	- 2½	13
	Birnie	-	405	- 3	- 3	- 4½	- 4½	14
	Cromdale	-	3,026	- 8½	- 8½	- 5½	- 5½	15
	Dallas	-	860	- 8½	- 8½	- 5	- 5	16
	Drainy, C.	-	436	- 7	- 7	- 4½	- 4½	17
		Lossiemouth	3,486	- 7	- 7	- 4¼	- 4¼	18
	Duffus	-	4,299	- 10	- 10	- 4	- 4	19
	Dyke and Moy	-	1,044	- 5⅝	- 5⅝	- 3⅜	- 3⅜	20
	Edinkillie	-	1,032	- 6	- 6	- 3½	- 3½	21
	Elgin, C.	-	2,827	- 6½	- 6½	- 6	- 6	22
		Elgin (part of), R. & P.	6,458	- 6½	- 6½	- 5½	- 5½	23
	Forres	-	830	- 10½	- 10½	- 2½	- 2½	24
		Forres, R. & P.	3,971	- 10½	- 10½	- 4½	- 5	25
	Kinloss	-	958	- 7½	- 7½	- 3½	- 3½	26
	Knockando	-	1,712	- 6	- 6	- 3	- 3	27
	New Spynie, C.	-	542	- 6	- 6	- 4½	- 4½	28
		Elgin (part of), R. & P.	1,166	- 6	- 6	- 5½	- 5½	29
	Rafford	-	982	- 4½	- 4½	- 4	- 4	30
	Rothes	-	751	- 7½	- 7½	- 4	- 4	31
		Rothes	1,548	- 7½	- 7½	- 4	- 4	32
	St. Andrew's Llanbryde, C.	-	1,277	- 4½	- 4½	- 4⅝	- 4⅝	33
		Elgin (part of), R. & P.	22	- 4½	- 4½	- 5½	- 5½	34
	Speymouth	-	616	- 4	- 4	- 4⅝	- 4⅝	35
	Urquhart	-	1,917	- 9	- 9	- 3⅝	- 3⅝	36
		TOTAL	43,471					
FIFE:								
Kirkcaldy	Abbotshall, C.	-	556	- 4	- 4	- 1½	- 1½	37
		Kirkcaldy (part of), R. & P.	6,378	- 4	- 4	- 5	- 5	38
Cupar	Abdie	-	754	-	-	- 3	- 3	39
Dunfermline	Aberdour	-	1,955	- 2½	- 2½	- 2⅝	- 2⅝	40
	Anstruther-Easter	Parish wholly burghal; Anstruther - Easter (part of), R. & P.	1,033	- 7	- 7	- 4	- 4	41
St. Andrews	Anstruther-Wester	-	68	- 4½	- 4½	- 5½	- 5½	42
		Anstruther-Wester, R. & P.	538	- 4½	- 4½	- 5½	- 5½	43
Kirkcaldy	Auchterderran	-	2,236	- 2¼	- 2¼	- 3½	- 3½	44
		Lochgelly (part of)	3,958	- 2¼	- 2¼	- 1⅝	- 1⅝	45

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 9⅛	– 9⅛	–½ (*a*)	–½ (*a*)	7·000	3·875	– –	– –	(*a*) *Gorebridge Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *See* also Borthwick Parish.
2	– 7⅛	– 7⅛	–	–	4·458 (*b*)	1·125 (*b*)	– 1	1 6	(*b*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
3	– 7⅛	– 7⅛	– (*c*)	– (*c*)	7·000	3·875	–	–	(*c*) *Newton Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
4	– 10⅜	– 10⅜	–⅛	–⅛	7·000	3·875	–	–	
5	– 10⅜	– 10⅜	–	–	7·000	3·875	–	– 11	
6	– 6½	– 6½	–	–	6·750	3·625	(†)	(†)	
7	– 7 5/16	– 7 5/16	– (*d*)	–	7·000	3·875	(†)	(†)	(*d*) *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 3½*d.* on owners only.
8	– 6½	– 6½	–	–	–	–	– 7½	2 –	
9	– 7 1/16	– 8 1/16	–	–	–	–	(*e*) – 6	(*e*) 2 2½	(*e*) Includes Water Rate levied by Edinburgh and District Water Trust.
10	– 5½	– 5½	–9/16 (*f*)	–9/16 (*f*)	7·250	4·125	–	–	(*f*) *Stow Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
11	– 3 5/16	– 3 5/16	–⅝	–⅝	7·250	4·125	–	–	*Stow Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
12	– 5⅞	– 5⅞	–	–	5·525	4·000	–	–	
13	– 9⅛	– 9⅛	–	–	5·525	4·000	–	–	
14	– 7⅜	– 7⅜	–	–	5·525	4·000	–	–	
15	1 2⅛	1 2⅛	– (*g*)	– (*g*)	5·525	4·000	–	–	(*g*) *Grantown Special Water District*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
16	1 1⅜	1 1⅜	–	–	5·525	4·000	–	–	
17	– 11⅛	– 11⅛	–	–	5·525	4·000	–	–	
18	– 11⅛	– 11⅛	–	–	5·525	4·000	(*h*) – 10	(*h*) 2 –	(*h*) Includes Water Rates in Special District, which is practically identical in area with Burgh.
19	1 2¾	1 2¾	– (*i*)	– (*i*)	5·525	4·000	–	–	(*i*) *Burghead Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
20	– 9¾	– 9¾	–	–	5·525	4·000	–	–	*Burghead Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
21	– 9¾	– 9¾	–	–	5·525	4·000	–	–	
22	1 1	1 1	– (*j*)	– (*j*)	5·525	4·000	–	–	(*j*) *Moy Croft Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
23	1 –¼	1 –¼	–	–	–	–	– 3½	3 –	*New Elgin Special Water District.*—Assessment of 12*d.* on owners and 12*d.* on occupiers.
24	1 2	1 2½	–	–	5·525	4·000	–	–	
25	1 4	1 5	–	–	–	–	– 6	– 10½	
26	– 11¼	– 11¼	–	–	5·525	4·000	–	–	
27	– 9⅝	– 9⅝	– (*k*)	– (*k*)	5·525	4·000	–	–	(*k*) *Archiestown Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
28	– 10¾	– 10¾	–	–	5·525	4·000	–	–	
29	– 11¼	– 11¼	–	–	–	–	– 3½	3 –	
30	– 8⅝	– 8⅝	–	–	5 525	4·000	–	–	
31	1 –¼	1 –¼	–	–	5·525	4·000	–	–	
32	1 –¼	1 –¼	–	–	5·525	4·000	– 2½	1 1¼	
33	– 9½	– 9½	–	–	5·525	4·000	–	–	
34	– 10	– 10	–	–	–	–	– 3½	3 –	
35	– 8⅞	– 8⅞	–	–	5·525	4·000	–	–	
36	1 1¼	1 1¼	–	–	5·525	4·000	–	–	
37	– 5½	– 5½	‡	‡	4·660	2·880	–	–	
38	– 9	– 9	–	–	–	–	– 2	2 3½	
39	– 3	– 3	–	–	6·410	4·630	–	–	
40	– 5¼	– 5¼	– (*l*)	– (*l*)	4·910	3·130	–	–	(*l*) *Aberdour Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
41	– 11	– 11	–	–	–	–	– 11	2 9	*Aberdour Wester Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
42	– 10⅛	– 10⅜	–	–	4·410	2·630	–	–	*Aberdour Easter Special Drainage District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
43	– 10⅛	– 10⅜	–	–	–	–	1 1	1 1	
44	– 5⅞	– 5⅞	–	–	4·660	2·880	–	–	
45	– 4⅜	– 4⅜	–	–	4·660	2·880	– 3½	2 –½	

* This column includes the preceding columns of Poor and Education Rates and also Registration, Valuation, and Burial Ground Rates.

† The parishes of Edinburgh, St. Cuthbert's Combination, North Leith, South Leith, Liberton, and Duddingston, are situate wholly or partly within the compulsory area of the Edinburgh and District Water Trust, and a rate of ½*d.* per £. on owner and 6*d.* per £. on occupier is levied within that area. The parishes of Colinton, Cramond, Duddingston, South Leith, Currie, Kirkliston, Ratho, Glencorse, and Inveresk, are situated wholly or partly outwith the compulsory area, and a rate of 8½*d.* per £. is levied upon occupiers in the portion of the parish in the Water Supply District outwith the compulsory area. The parishes of Corstorphine, Liberton, and Lasswade are also wholly or partly situated in the District outwith the compulsory area, but are supplied by meter chiefly. These rates have been included above only in the Edinburgh and Leith Burgh Rates.

‡ No Public Health rates levied by Fife County Council in 1892-93. Expenditure mainly defrayed out of balances brought forward and appropriations from Exchequer Grants.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
FIFE—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Cupar	Auchtermuchty		1,337	– 6½	– 6½	– 6½	– 6½	1
		Auchtermuchty, R.	665	– 6½	– 6½	– 6½	– 6½	2
Kirkcaldy	Auchtertool		721	– 1¾	– 1¾	– 3	– 3	3
Ditto	Ballingry, C.		2,056	– 1	– 1	– 4¾	– 4¾	4
		Lochgelly (part of)	175	– 1	– 1	– 1½	– 1½	5
Cupar	Balmerino		688	–	–	– 3	– 3	6
Dunfermline	Beath, C.		4,049	– 2⅝	– 2⅝	– 3¼	– 3¼	7
		Cowdenbeath	4,249	– 2⅝	– 2⅝	– 3¼	– 3¼	8
Kirkcaldy	Burntisland, C.		1,181	– 2¾	– 2¾	– 2½	– 2½	9
		Burntisland, R. & P.	4,993	– 2¾	– 2¾	– 4¼	– 4¼	10
St. Andrews	Cameron		886	– 3	– 3	– 4	– 4	11
Ditto	Carnbee, C.		952	– 2	– 2	– 3	– 3	12
Dunfermline	Carnock, C.		987	– 7½	– 7½	– 4	– 4	13
Cupar	Ceres		1,677	– 5	– 5	– 2⅝	– 2⅝	14
Ditto	Collessie, C.		895	– 1¾	– 1¾	– 2½	– 2½	15
		Ladybank	1,198	– 1¾	– 1¾	– 2½	– 2½	16
St. Andrews	Crail		621	– 1	– 1	– 3½	– 3½	17
		Crail, R. & P.	1,119	– 1	– 1	– 3½	– 3½	18
Cupar	Creich		325	–	–	– 11	– 11	19
Dunfermline	Culross		726	–	–	– 3½	– 4	20
		Culross, R. & P.	370	–	–	– 3½	– 4	21
Cupar	Cults		680	– 3	– 3	– 4¼	– 4¼	22
Ditto	Cupar, C.		2,261	– 5¾	– 5¾	– 2⅝	– 2⅝	23
		Cupar, R. & P.	4,729	– 5¾	– 5¾	– 2½	– 2½	24
Ditto	Dairsie		606	– 3¾	– 3¾	– 3¼	– 3¼	25
Dunfermline	Dalgety		1,341	– 3	– 3	– 5	– 5	26
St. Andrews	Denino		277	–	–	– 3½	– 3½	27
Cupar	Dunbog		290	–	–	– 4	– 4	28
Dunfermline	Dunfermline		6,510	– 5	– 5	– 4½	– 4½	29
		Dunfermline, R. & P.	22,157	– 5	– 5	– 5	– 5	30
Kirkcaldy	Dysart, C.		765	– 4	– 4	– 3⅞	– 3⅞	31
		Dysart, R. & P.	3,022	– 4	– 4	– 1⅝	– 1⅝	32
		Kirkcaldy (part of), R. & P.	9,839	– 4	– 4	– 1⅝	– 1⅝	33
St. Andrews	Elie, C.		145	– 2⅛	– 2⅛	– 3⅛	– 3⅛	34
		Elie	723	– 2⅛	– 2⅛	– 3⅛	– 3⅛	35
		Earlsferry, R.	304	– 2⅛	– 2⅛	– 3⅛	– 3⅛	36
Cupar	Falkland, C.		1,511	– 3¼	– 3¼	– 2 15/16	– 2 15/16	37
		Falkland, R.	959	– 3¼	– 3¼	– 2 15/16	– 2 15/16	38
St. Andrews	Ferry-Port-on-Craig, C.		137	– 3½	– 3½	– 3⅝	– 3⅝	39
		Tayport	2,871	– 3½	– 3½	– 3⅝	– 3⅝	40
Cupar	Flisk		248	–	–	– 3½	– 3½	41
St. Andrews	Forgan, C.		1,215	– 1⅝	– 1⅝	– 4	– 4	42
		Newport	2,548	– 1⅝	– 1⅝	– 4	– 4	43
Dunfermline	Inverkeithing, C.		1,267	– 2	– 2	– 1	– 1	44
		Inverkeithing, R. & P.	1,676	– 2	– 2	– 1	– 1	45
Cupar	Kemback		794	– 4¾	– 4¾	– 3	– 3	46

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	1 –⅛	1 –¾	†	†	6·410	4·630	–	–	
2	1 –⅛	1 –¾	–	–	–	–	– 1½	– 1½	
3	– 5	– 5	–	–	4·660	2·880	–	–	
4	– 6⅛	– 6⅛	–	–	4·660	2·880	–	–	
5	– 2⅞	– 2⅞	–	–	4·660	2·880	– 3½	2 –½	
6	– 3	– 3	–	–	6·410	4·630	–	–	
7	– 5⅞	– 5⅞	– (*a*)	– (*a*)	4·910	3·130	–	–	(*a*) *Kelty Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Kelty Special Drainage District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers. *Lassodie Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
8	– 5⅞	– 5⅞	–	–	4·910	3·130	(*b*)	(*b*) – 6	(*b*) Rates of 2¾*d.* and 11*d.* levied on owners in special areas; and rates, varying from 1*d.* to 1*s.* 10*d.*, on occupiers in special districts.
9	– 6¼	– 6¼	–	–	4·660	2·880	–	–	
10	– 8	– 8	–	–	–	–	(*c*) – 4	(*c*) 2 6	(*c*) Rate in special area, 10*d.* per £. on owners.
11	– 7⅛	– 7⅛	–	–	4·410	2·630	–	–	
12	– 5⅛	– 5⅛	–	–	4·410	2·630	–	–	
13	– 11¾	– 11¾	–	–	4·910	3·130	–	–	
14	– 7⅜	– 7⅜	–	–	6·410	4·630	–	–	
15	– 4⅜	– 4⅜	–	–	6·410	4·630	–	–	
16	– 4⅜	– 4⅜	–	–	6·410	4·630	–	– 7	
17	– 4⅛	– 4⅛	–	–	4·410	2·630	–	–	
18	– 4⅛	– 4⅛	–	–	–	–	1 3⅜	1 3⅜	
19	– 11	– 11	–	–	6·410	4·630	–	–	
20	– 3½	– 4	– (*d*)	– (*d*)	4·910	3·130	–	–	(*d*) *Culross Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers. *See* also Torryburn parish.
21	– 3½	– 4	–	–	–	–	– 7¼	– 7¼	
22	– 7½	– 7½	– (*e*)	– (*e*)	6·410	4·630	–	–	(*e*) *Pitlessie Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
23	– 8⅜	– 8⅜	–	–	6·410	4·630	–	–	
24	– 8½	– 8½	–	–	–	–	– 7⅜	2 10⅜	
25	– 7⅛	– 7⅛	–	–	6·410	4·630	–	–	
26	– 8¼	– 8¼	– (*f*)	– (*f*)	4·910	3·130	–	–	(*f*) *Crossgates Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers. *See* also Dunfermline parish.
27	– 3⅜	– 3⅜	–	–	4·410	2·630	–	–	
28	– 4	– 4	–	–	6·410	4·630	–	–	
29	– 9¾	– 9¾	– (*g*)	– (*g*)	4·910	3·130	–	–	(*g*) *Crossgates Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers. *See* also Dalgety parish. *Limekilns and Charlestown Special Water District.*—Assessment of 11*d.* on owners and 11*d.* on occupiers. *Limekilns Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
30	– 10½	– 10½	–	–	–	–	– 3	2 11	
31	– 8¼	– 8¼	–	–	4·660	2·880	–	–	
32	– 6⅛	– 6⅛	–	–	–	–	– 1½	2 3½	
33	– 6⅛	– 6⅛	–	–	–	–	(*h*) – 2	(*h*) 2 3½	(*h*) Additional assessments, amounting to 1*d.* per £. on owners and 1*d.* per £. on occupiers, are levied within the Parliamentary area of the burgh; and Footway Rate of 4*d.* per £. on owners in special district.
34	– 5⅞	– 5⅞	–	–	4·410	2·630	–	–	
35	– 5⅞	– 5⅞	–	–	4·410	2·630	(*i*)	(*i*) – 8	(*i*) Rate in special area, 6*d.* on owners, 2*s.* on occupiers.
36	– 5⅞	– 5⅞	–	–	–	–	1 3½	1 3½	
37	– 7 5/16	– 7 5/16	– (*j*)	– (*j*)	6·410	4·630	–	–	(*j*) *Falkland Special Water District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers.
38	– 7 5/16	– 7 5/16	–	–	–	–	– 6	– 6	
39	– 9	– 9	–	–	4·410	2·630	–	–	
40	– 9	– 9	–	–	2·410 (*k*)	·630 (*k*)	– 8½	1 1	(*k*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
41	– 3⅜	– 3⅜	–	–	6·410	4·630	–	–	
42	– 5⅛	– 5⅛	–	–	4·410	2·630	–	–	
43	– 5⅛	– 5⅛	–	–	2·410 (*k*)	·630 (*k*)	– 6½	– 11½	
44	– 4	– 4	–	–	4·910	3·130	–	–	
45	– 4	– 4	–	–	–	–	– 6¾	1 [illegible]	
46	– 7⅛	– 7⅛	–	–	6·410	4·630	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote ‡ on page 135.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
				s. d.	s. d.	s. d.	s. d.	
FIFE—*continued.*								
Kirkcaldy	Kennoway		1,458	– 4	– 4	– 5¼	– 5¼	1
Cupar	Kettle, C.		1,939	– 2¾	– 2¾	– 3	– 3	2
St. Andrews	Kilconquhar, C.		1,642	– 2¼	– 2¼	– 4	– 4	3
Cupar	Kilmany		588	–	–	– 2½	– 2½	4
St. Andrews	Kilrenny		279	– 5½	– 5½	– 4½	– 4½	5
		Kilrenny, R. & P.	2,610	– 5½	– 5½	– 4½	– 4½	6
		Anstruther-Easter (part of), R. & P.	109	– 5½	– 5½	– 4	– 4	7
Kirkcaldy	Kinghorn, C.		754	– 3¾	– 3¾	– 4½	– 4½	8
		Kinghorn, R. & P.	2,036	– 3¾	– 3¾	– 4½	– 4½	9
		Kirkcaldy (part of), R. & P.	1,047	– 3¾	– 3¾	– 5	– 5	10
Ditto	Kinglassie		1,436	– 2	– 2	– 3½	– 3½	11
St. Andrews	Kingsbarns		731	– ¾	– ¾	– 4	– 4	12
Kirkcaldy	Kirkcaldy, C.		103	– 3½	– 3½	– 1½	– 1½	13
		Kirkcaldy (part of), R. & P.	9,891	– 3½	– 3½	– 5	– 5	14
St. Andrews	Largo, C.		2,324	– 4	– 4	– 2½	– 2½	15
Kirkcaldy	Leslie, C.		1,709	– 5	– 5	– 4	– 4	16
		Leslie	2,177	– 5	– 5	– 4	– 4	17
St. Andrews	Leuchars, C.		2,370	– 2¾	– 2¾	– 3½	– 3½	18
Cupar	Logie		360	–	–	– 2½	– 2½	19
Kirkcaldy	Markinch		4,448	– 3½	– 3½	– 4	– 4	20
		Markinch	1,350	– 3½	– 3½	– 4	– 4	21
Cupar	Monimail		769	– 3½	– 3½	– 4	– 4	22
Ditto	Moonzie		128	–	–	– 6½	– 6½	23
Ditto	Newburgh		346	– 9½	– 9½	– 2	– 2	24
		Newburgh, R.	1,506	– 9½	– 9½	– 2	– 2	25
St. Andrews	Newburn, C.		322	– ¼	– ¼	– 3½	– 3½	26
	†Pittenweem	Parish wholly burghal, Pittenweem, R. & P.	1,991	– 4½	– 4½	– 1½	– 1½	27
Ditto	St. Andrews, C.		1,902	– 3½	– 3½	– 1½	– 1½	28
		St. Andrews (part of), R. & P.	5,636	– 3½	– 3½	– 2¼	– 2¼	29
	St. Leonards, C.	Parish wholly burghal, St. Andrews (part of), R. & P.	1,217	– 4½	– 4½	– 2¼	– 2¼	30
Ditto	St. Monance		1,998	– 6	– 6	– 3½	– 3½	31
Dunfermline	Saline		760	– 2½	– 2½	– 3	– 3	32
Kirkcaldy	Scoonie, C.		695	– 4¼	– 4¼	– 3¼	– 3¼	33
		Leven	3,998	– 4¼	– 4¼	– 3¼	– 3¼	34
Cupar	Strathmiglo		1,772	– 4	– 4	– 4	– 4	35
Dunfermline	Torryburn		1,032	– 5	– 5	– 2¼	– 2¼	36
Ditto	Tulliallan		2,177	– 6	– 6	– 3¾	– 3¾	37
Kirkcaldy	Wemyss, C.		6,528	– 2½	– 2½	– 3½	– 3½	38
		Buckhaven	4,006	– 2½	– 2½	– 3½	– 3½	39
		TOTAL	190,365					

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

† This parish is wholly within the Royal Burgh of Pittenweem; but the Police Burgh area contains a population of 1,962 only, the remainder of the parish, although included here as burghal, is actually within the landward portion of the county for rating purposes.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued.*

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £ of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 10½	– 10½	‡	‡	4·660	2·880	–	–	
2	– 6	– 6	–	–	6·410	4·630	–	–	
3	– 6⅝	– 6⅝	(*a*) –	(*a*) –	4·410	2·630	–	–	(*a*) *Colinsburgh Special Water and Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Largoward Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
4	– 2½	– 2½	–	–	6·410	4·630	–	–	
5	– 10½	– 10½	–	–	4·410	2·630	–	–	
6	– 10½	– 10½	–	–	–	–	– 5½	2 11½	
7	– 9¾	– 9¾	–	–	–	–	– 11	2 9	
8	– 8⅞	– 8⅞	–	–	4·660	2·880	–	–	
9	– 8⅞	– 8⅞	–	–	–	–	– 4	1 6½	
10	– 9⅜	– 9⅜	–	–	–	–	(*b*) – 2	(*b*) 2 3½	(*b*) *Vide* note at Dysart Parish.
11	– 5¾	– 5¾	(*c*) –	(*c*) –	4·660	2·880	–	–	(*c*) *Kinglassie Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
12	– 5	– 5	–	–	4·410	2·630	–	–	
13	– 5	– 5	–	–	4·660	2·880	–	–	
14	– 8½	– 8½	–	–	–	–	(*d*) – 2	(*d*) 2 3½	(*d*) *Vide* note at Dysart Parish.
15	– 6¾	– 6¾	–	–	4·410	2·630	–	–	
16	– 9½	– 9½	–	–	4·660	2·880	–	–	
17	– 9½	– 9½	–	–	4·660	2·880	–	– 6	
18	– 5⅝	– 5⅝	–	–	4·410	2·630	–	–	
19	– 2½	– 2½	–	–	6·410	4·630	–	–	
20	– 7⅛	– 7⅛	(*e*) –	(*e*) –	4·660	2·880	–	–	(*e*) *Thornton Special Water District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers. *Coaltown of Balgowie Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
21	– 7½	– 7½	–	–	4.660	2·880	– 9	– 11	
22	– 7⅜	– 7⅜	–	–	6·410	4·630	–	–	
23	– 6⁹⁄₁₀	– 6⁹⁄₁₀	–	–	6·410	4·630	–	–	
24	1 –	1 –	(*f*) –	(*f*) –	6·410	4·630	–	–	(*f*) *Newburgh Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers.
25	1 –	1 –	–	–	–	–	(*g*) – 4½	(*g*) – 4½	(*g*) 10*d.* per £. on owners and 10*d.* per £. on occupiers, levied in special district.
26	– 4⁷⁄₁₀	– 4⁷⁄₁₀	–	–	4·410	2·630	–	–	
27	– 6½	– 6½	–	–	–	–	2 10½	2 3	
28	– 5½	– 5½	–	–	4·410	2·630	–	–	
29	– 5⅜	– 5⅜	–	–	–	–	– 3⅞	1 10½	
30	– 6⅜	– 6⅜	–	–	–	–	– 3⅞	1 10½	
31	– 9¼	– 9¼	(*h*) –	(*h*) –	4·410	2·630	–	–	(*h*) *St. Monance Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers.
32	– 6¾	– 6¾	(*i*) –	(*i*) –	4·910	3·130	–	–	(*i*) *Saline Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
33	– 7⅛	– 7⅛	–	–	4·660	2·880	–	–	
34	– 7⅛	– 7⅛	–	–	4·660	2·880	– 2	2 4	
35	– 8	– 8	–	–	6·410	4·630	–	–	
36	– 7⁷⁄₁₀	– 7⁷⁄₁₀	(*j*) –	(*j*) –	4·910	3·130	–	–	(*j*) *Culross Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers. *See* also Culross parish.
37	– 9⁹⁄₁₀	– 9⁹⁄₁₀	(*k*) –	(*k*) –	4·910	3·130	–	–	(*k*) *Tullialtan Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Tullialtan Special Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
38	– 6	– 6	(*l*) –	(*l*) –	4·660	2·880	–	–	(*l*) *Innerleven Special Drainage District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers. *Wemyss Special Water District.*—Assessment of 5½*d.* on owners and 5½*d.* on occupiers.
39	– 6	– 6	–	–	2·410 (*m*)	·630 (*m*)	(*n*) – 7½	1 9	(*m*) District Road Rate excluded, burgh roads being managed by Police Commissioners. (*n*) In Buckhaven Special Drainage District 6*d.* per £. on owners. In Methill and Links Drainage District, 1*d.* per £. on owners.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
‡ *See* footnote ‡ on page 135.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
FORFAR:				s. d.	s. d.	s. d.	s. d.	
Brechin	Aberlemno	-	926	– 2¼	– 2¼	– 3	– 3	1
Forfar	Airlie	-	741	–	–	– 2 5/12	– 2 5/12	2
Arbroath	Arbirlot	-	848	– 2	– 2	– 2	– 2	3
Ditto	Arbroath, C.	-	163	– 7	– 7	– 2¾	– 2¾	4
		Arbroath (part of), R. & P.	9,470	– 7	– 7	– 6	– 6	5
Dundee	Auchterhouse	-	566	– 1½	– 1½	– 2½	– 2½	6
Arbroath	Barry	-	562	– 4	– 4	– 4¾	– 4¾	7
		Carnoustie (part of)	3,225	– 4	– 4	– 4¾	– 4¾	8
Brechin	Brechin, C.	-	1,498	– 8½	– 8½	– 3	– 3	9
		Brechin, R. & P.	8,955	– 8½	– 8½	– 5½	– 5½	10
Ditto	Caraldstone	-	198	– 1½	– 1½	– 4	– 4	11
Arbroath	Carmyllie	-	1,083	– 3	– 3	– 5½	– 5½	12
Forfar	Cortachy	-	615	– 2	– 2	– 5	– 5	13
Brechin	Craig	-	2,309	– 6⅝	– 6⅝	– 3⅛	– 3 5/16	14
		Montrose (part of), R. & P.	163	– 6⅝	– 6⅝	– 3⅛	– 3 5/16	15
Ditto	Dun	-	552	–	–	– 3	– 3	16
Dundee	Dundee Com., C.	-	2,488	– 5 1/10	– 5 1/10	– 3¼	– 3¼	17
		Dundee (part of), R. & P.	153,308	– 5 1/10	– 5 1/10	– 4¾	– 4¾	18
		Broughty Ferry (part of).	1,563	– 5 1/10	– 5 1/10	– 5¾	– 5¾	19
Forfar	Dunnichen	-	1,233	– 8	– 8	– 6	– 6	20
Brechin	Edzell	-	700	– 5¼	– 5¼	– 3¼	– 3¼	21
Forfar	Eassie	-	553	–	–	– 2½	– 2½	22
Brechin	Farnell, C.	-	627	– 2½	– 2½	– 1¾	– 1¾	23
Ditto	Fearn	-	277	– 2½	– 2½	– 2 5/16	– 2 5/16	24
Forfar	Forfar, C.	-	1,608	– 6½	– 6½	– 3¾	– 3¾	25
		Forfar, R. & P.	12,057	– 6½	– 6½	– 4½	– 4½	26
Dundee	Fowlis-Easter	-	283	– 1½	– 1½	– 5½	– 5½	27
Forfar	Glamis	-	1,464	– 4¾	– 4¾	– 4	– 4	28
Ditto	Glenisla	-	676	– 1½	– 1½	– 3½	– 3½	29
Arbroath	Guthrie	-	267	–	–	– 3	– 3	30
Forfar	Inverarity	-	926	– 2	– 2	– 3¼	– 3¼	31
Arbroath	Inverkeillor	-	1,531	– 1½	– 1½	– 1¾	– 1¾	32
Dundee	Kettins	-	722	–	–	– 2	– 2	33
Forfar	Kingoldrum	-	368	–	–	– 2¾	– 2¾	34
Brechin	Kinnell, C.	-	653	– 2¾	– 2¾	– 3¼	– 3¼	35
Forfar	Kinnettles	-	340	–	–	– 2½	– 2½	36
Arbroath	Kirkden	-	1,541	– 5	– 5	– 3½	– 3½	37
Forfar	Kirriemuir	-	3,308	– 6½	– 6½	– 4	– 4	38
		Kirriemuir	2,782	– 6½	– 6½	– 4	– 4	39
Brechin	Lethnot	-	239	– 1	– 1	– 3¾	– 3¾	40
Forfar	Lintrathen	-	558	–	–	– 1½	– 1½	41
Brechin	Lochlee	-	343	– 3½	– 3½	– 3	– 3	42
Ditto	Logie-Pert, C.	-	979	– 4½	– 4½	– 4 5/10	– 4 5/10	43
Arbroath	Lunan	-	349	–	–	– 4	– 4	44
Dundee	Lundie	-	301	– 3/4	– 3/4	– 4½	– 4½	45
Ditto	Mains, &c.	-	3,188	– 1⅞	– 1⅞	– 2½	– 2½	46
		Dundee (part of), R. & P.	†610	– 1⅞	– 1⅞	– 2½	– 2½	47
Brechin	Marytoun, C.	-	270	– 3	– 3	– 6½	– 6½	48
Ditto	Menmuir	-	664	– 2	– 2	– 2½	– 2½	49

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

† As extended under the Dundee Extension and Improvement Act, 1892.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– $5\frac{7}{20}$	– $5\frac{7}{20}$	‡	‡	5·870	3·970	–	–	
2	– $2\frac{1}{2}$	– $2\frac{1}{2}$	–	–	7·120	5·220	–	–	
3	– $4\frac{1}{4}$	– $4\frac{1}{4}$	–	–	7·495	5·595	–	–	
4	– $9\frac{3}{4}$	– $9\frac{3}{4}$	–	–	7·495	5·595	–	–	
5	1 1	1 1	–	–	–	–	– $3\frac{1}{2}$	1 9	
6	– $3\frac{1}{2}$	– $3\frac{1}{2}$	–	–	7·870	5·970	–	–	
7	– 9	– 9	–	–	7·495	5,595	–	–	
8	– 9	– 9	–	–	1·833 (*a*)	·470 (*a*)	(*b*) – 5	(*b*) – 9	(*a*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
9	– $11\frac{1}{2}$	– $11\frac{1}{2}$	–	–	5·870	3·970	–	–	(*b*) Special Drainage District, 3*d.* per £. on owners and 3*d.* per £. on occupiers, Special Water District, $7\frac{1}{2}$*d.* on owners and $7\frac{1}{2}$*d.* on occupiers.
10	1 2	1 2	–	–	–	–	– $2\frac{1}{4}$	2 $5\frac{1}{4}$	
11	– $5\frac{5}{6}$	– $5\frac{5}{6}$	–	–	5·870	3·970	–	–	
12	– $8\frac{3}{4}$	– $8\frac{3}{4}$	–	–	·495	5·595	–	–	
13	– $7\frac{7}{16}$	– $7\frac{7}{16}$	–	–	7·120	5·220	–	–	
14	– $9\frac{15}{16}$	– 10	(*c*)	(*c*)	5·870	3·970	–	–	(*c*) *Ferryden Special Water and Drainage District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
15	– $9\frac{15}{16}$	– 10	–	–	–	–	– 4	1 $7\frac{1}{2}$	
16	– $3\frac{1}{4}$	– $3\frac{1}{4}$	–	–	5·870	3·970	–	–	
17	– $8\frac{7}{20}$	– $8\frac{7}{20}$	–	–	7·870	5·970	–	–	
18	– $9\frac{17}{20}$	– $9\frac{17}{20}$	–	–	–	–	(*d*) – 1	(*d*) 3 3	(*d*) 1*d.* on owner and 1*s.* on occupier is levied by the Dundee Water Commissioners on the portion of the parish within their district.
19	– $10\frac{17}{20}$	– $10\frac{17}{20}$	–	–	·906 (*e*)	·420 (*e*)	(*f*)	1 6	(*e*) District Road and Police Rates excluded, burgh roads and police being managed by Police Commissioners.
20	1 $2\frac{1}{2}$	1 $2\frac{1}{2}$	–	–	7·120	5·220	–	–	(*f*) Drainage District No. 1, $3\frac{1}{2}$*d.* per £. on owners, and Drainage District, No. 2, 6*d.* per £. on owners.
21	– 9	– 9	(*g*)	(*g*)	5·870	3·970	–	–	(*g*) *Edzell Special Water and Drainage District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
22	– $2\frac{1}{2}$	– $2\frac{1}{2}$	–	–	7·120	5·220	–	–	
23	– 4	– 4	–	–	5·870	3·970	–	–	
24	– $5\frac{1}{2}$	– $5\frac{1}{2}$	–	–	5·870	3·970	–	–	
25	– $10\frac{3}{4}$	– $10\frac{3}{4}$	–	–	7·120	5·220	–	–	
26	– $11\frac{1}{2}$	– $11\frac{1}{2}$	–	–	–	–	– 5	2 10	
27	– $7\frac{1}{4}$	– $7\frac{1}{4}$	–	–	7·870	5·970	–	–	
28	– $8\frac{7}{8}$	– $8\frac{7}{8}$	–	–	7·120	5·220	–	–	
29	– $4\frac{23}{44}$	– $4\frac{23}{44}$	–	–	7·120	5·220	–	–	
30	– 3	– 3	–	–	7·495	5·595	–	–	
31	– 6	– 6	–	–	7·120	5·220	–	–	
32	– $3\frac{1}{4}$	– $3\frac{1}{4}$	–	–	7·495	5·595	–	–	
33	– $2\frac{1}{4}$	– 2	–	–	7·870	5·970	–	–	
34	– 3	– $2\frac{3}{4}$	–	–	7·120	5·220	–	–	
35	– $6\frac{1}{8}$	– $6\frac{1}{8}$	–	–	5·870	3·970	–	–	
36	– $2\frac{1}{8}$	– $2\frac{1}{8}$	–	–	7·120	5·220	–	–	
37	– $8\frac{1}{8}$	– $8\frac{1}{8}$	–	–	7·495	5·595	–	–	
38	– 11	– 11	(*h*)	(*h*)	7·120	5·220	–	–	(*h*) *Southmuir Special Water and Drainage District.*—Assessment of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers.
39	– 11	– 11	–	–	1·833 (*a*)	·470 (*a*)	– 10	2 2	
40	– 5	– 5	–	–	5·870	3·970	–	–	
41	– $2\frac{3}{14}$	– $2\frac{3}{14}$	–	–	7·120	5·220	–	–	
42	– $6\frac{7}{10}$	– $6\frac{7}{10}$	–	–	5·870	3·970	–	–	
43	– $9\frac{5}{8}$	– $9\frac{5}{8}$	–	–	5·870	3·970	–	–	
44	– $4\frac{1}{2}$	– $4\frac{1}{2}$	–	–	7·495	5·595	–	–	
45	– $5\frac{3}{4}$	– $5\frac{3}{4}$	–	–	7·870	5·970	–	–	
46	– $4\frac{1}{2}$	– $4\frac{1}{2}$	(*i*)	(*i*)	7·870	5·970	–	–	(*i*) *Downfield Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers
47	– $4\frac{1}{2}$	– $4\frac{1}{2}$	–	–	–	–	(*j*) – 1	(*j*) 3 3	(*j*) *Vide* note (*d*) at Dundee Com. Parish.
48	– $10\frac{1}{20}$	– $10\frac{1}{20}$	–	–	5·870	3·970	–	–	
49	– $4\frac{1}{2}$	– $4\frac{1}{2}$	–	–	5·870	3·970	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
‡ No Public Health Rate levied by Forfar County Council in 1892-93. Expenditure defrayed out of Exchequer Grants.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
FORFAR—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Dundee	Monifieth		3,084	– 3½	– 3½	– 4½	– 4½	1
		Broughty Ferry (part of)	7,447	– 3½	– 3½	– 5½	– 6	2
Ditto	Monikie, C.		1,328	– 1½	– 1½	3	– 3	3
Brechin	Montrose, C.		1,512	– 8½	– 8½	1⅞	– 1⅞	4
		Montrose (part of), R. & P.	12,916	– 8½	– 8½	– 6½	– 6½	5
Dundee	Murroes, C.		905	– 1¾	– 1¾	– 3	– 3	6
Forfar	Newtyle		833	– 2	– 2	– 2½	– 2½	7
Brechin	Oathlaw		399	–	–	– 1½	– 1½	8
Arbroath	Panbride		832	– 2½	– 2½	– ⅝	– ⅝	9
		Carnoustie (part of)	909	– 2½	– 2½	– ⅝	– ⅝	10
Forfar	Rescobie		660	– 2½	– 2½	– 1½	– 1½	11
Ditto	Ruthven		188	– 4½	– 4½	– 2½	– 2½	12
Arbroath	St. Vigeans		2,269	– 5½	– 5½	– 2½	– 2½	13
		Arbroath (part of), R. & P.	13,351	– 5½	– 5½	– 6	– 6	14
Brechin	Stracathro, C.		505	– 3½	– 3½	– 3½	– 3½	15
Ditto	Tannadice		1,117	– 1¾	– 1¾	– 1½	– 1½	16
Dundee	Tealing		630	– 2	– 2	– 4½	– 4½	17
		TOTAL	277,735					
HADDINGTON:								
Western	Aberlady		1,063	– 3½	– 3½	– 1⅝	– 1⅝	18
Ditto	Athelstaneford		741	– 2½	– 2½	– 1¾	– 1¾	19
Ditto	Bolton		271	– 1½	– 1½	– 3½	– 3½	20
Ditto	Dirleton		1,445	– 4	– 4	– 4½	– 4½	21
Eastern	Dunbar, C.		1,649	– 4⅜	– 4⅜	– 1½	– 1½	22
		Dunbar, R.	3,561	– 4⅜	– 4⅜	– 3	– 3	23
Western	Garvald		600	– 3	– 3	– 3½	– 3½	24
Ditto	Gladsmuir, C.		1,604	– 3½	– 3½	– 5	– 5	25
Ditto	Haddington, C.		1,445	– 5¼	– 5¼	– 2	– 2	26
		Haddington, R.	3,771	– 5¼	– 5¼	– 7	– 7	27
Ditto	Humbie		791	– 1½	– 1½	– 4½	– 4½	28
Eastern	Innerwick		761	– 1¾	– 1¾	– 1¾	– 1¾	29
Western	Morham		199	– 3	– 3	– 7	– 7	30
Eastern	North Berwick, C.		1,040	– 3½	– 3½	– 2	– 2	31
		North Berwick, R.	1,998	– 3½	– 3½	– 2	– 2	32
Ditto	Oldhamstocks		443	– 1$\frac{5}{16}$	– 1$\frac{5}{16}$	– 3$\frac{1}{16}$	– 3$\frac{1}{16}$	33
Western	Ormiston		1,178	– 1½	– 1½	– 5½	– 5½	34
Ditto	Pencaitland, C.		1,125	– 3⅜	– 3⅜	– 3⅜	– 3⅜	35
Eastern	Prestonkirk		937	– 4½	– 4½	– 3	– 3	36
		East Linton	865	– 4½	– 4½	– 3	– 3	37
Western	Prestonpans, E. U.		1,053	– 9	– 9	– 3½	– 3½	38
		Prestonpans	1,606	– 9	– 9	– 3½	– 3½	39
Ditto	Salton		495	– 2½	– 2½	– 3½	– 3½	40
Eastern	Spott		475	– 3½	– 3½	– 3½	– 3½	41
Ditto	Stenton		556	– 2	– 2	– 7	– 7	42
Western	Tranent, C.		1,503	– 7	– 7	– 3	– 3	43
		Tranent	2,389	– 7	– 7	– 3	– 3	44
		Cockenzie	1,578	– 7	– 7	– 3	– 3	45

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 38 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 7 15/16	– 8 3/16	† (*a*)	† (*a*)	7·870	5·970	–	–	(*a*) *Montfieth Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers
2	– 9 7/16	– 9 11/16	–	–	(*b*) ·906	(*b*) ·420	(*c*)	1 6	(*b*) District Road and Police Rates excluded, burgh roads and police being managed by Police Commissioners.
3	– 4 7/16	– 4 7/16	–	–	7·870	5·970	–	–	(*c*) *Vide* note (*d*) at Dundee Com. Parish.
4	– 10 9/16	– 10 9/16	–	–	5·870	3·970	–	–	
5	1 3 3/16	1 3 3/16	–	–	–	–	– 4	1 7½	
6	– 4 7/8	– 4 7/8	–	–	7·870	5·970	–	–	
7	– 4½	– 4½	–	–	7·120	5·220	–	–	
8	– 1½	– 1½	–	–	5·870	3·970	–	–	
9	– 3½	– 3½	–	–	7·495	5·595	–	–	
10	– 3½	– 3½	–	–	(*d*) 1·833	(*d*) ·470	(*e*) – 5	(*e*) – 9	(*d*) District Road Rate excluded, burgh roads being managed by Police Commissioners.
11	– 3 13/16	– 3 13/16	–	–	7·120	5·220	–	–	(*e*) *Vide* note at Barry Parish.
12	– 7½	– 7½	–	–	7·120	5·220	–	–	
13	– 8¼	– 8¼	–	–	7·495	5·595	–	–	
14	– 11½	– 11½	–	–	–	–	– 3½	1 9	
15	– 7½	– 7½	–	–	5·870	3·970	–	–	
16	– 3½	– 3½	–	–	5·870	3·970	–	–	
17	– 6½	– 6½	–	–	7·870	5·970	–	–	
18	– 5½	– 5½	† (*f*)	† (*f*)	8·875	6·604	–	–	(*f*) *Aberlady Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Aberlady Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
19	– 4 3/8	– 4 3/8	–	–	8·875	6·604	–	–	
20	– 4 3/8	– 4 3/8	–	–	8·875	6·604	–	–	
21	– 8½	– 8½	(*g*) –	(*g*) –	8·875	6·604	–	–	(*g*) *Gullane Special Drainage District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers.
22	– 6 3/4	– 6 3/4	–	–	6·250	3·979	–	–	
23	– 7 11/12	– 7 11/12	–	–	–	–	– 6	2 5	
24	– 6 3/4	– 6 3/4	(*h*) –	(*h*) –	8·875	6·604	–	–	(*h*) *Garvald Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
25	– 9	– 9	–	–	9·125	6·562	–	–	
26	– 7½	– 7½	(*i*) –	(*i*) –	8·875	6·604	–	–	(*i*) *Haddington Special Drainage District.*—Assessment of 1¼*d.* on owners and 1¼*d.* on occupiers.
27	1 –½	1 –½	–	–	–	–	– 5½	(*j*) 3 2	(*j*) Drainage District No. 1, 2*d.* per £. on occupiers; Drainage District No. 2, 3*d.* per £. on occupiers.
28	– 6½	– 6½	–	–	8·875	6·604	–	–	
29	– 3½	– 3½	–	–	6·250	3·979	–	–	
30	– 10½	– 10½	–	–	8·875	6·604	–	–	(*k*) *North Berwick Special Water District.*—Assessment of 1*s.* 8*d.* on occupiers only.
31	– 5 3/4	– 5 3/4	–	(*k*) –	6·250	3·979	–	–	
32	– 5 3/4	– 5 3/4	–	–	–	–	– –½	2 11½	
33	– 4 7/8	– 4 13/16	–	–	6·250	3·979	–	–	
34	– 7 3/4	– 7 3/4	–	–	9·125	6·562	–	–	
35	– 7 3/4	– 7 3/4	–	–	9·125	6·562	–	–	
36	– 7 3/4	– 7 3/4	–	–	6·250	3·979	–	–	
37	– 7 3/4	– 7 3/4	–	–	6·250	3,979	– 3½	1 6	
38	1 –¾	1 –¾	–	–	9·125	6·562	–	–	
39	1 –¾	1 –¾	–	–	9·125	6·562	– 9	1 7½	
40	– 6½	– 6½	–	–	8·875	6·604	–	–	
41	– 7½	– 7½	–	–	6·250	3·979	–	–	
42	– 9 5/16	– 9 5/16	–	–	6·250	3·979	–	–	
43	– 10¼	– 10¼	–	–	9·125	6·562	–	–	
44	– 10¼	– 10¼	–	–	9·125	6·562	–	2 11	
45	– 10¼	– 10¼	–	–	9·125	6·562	–	1 10	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† No Public Health Rate in County in 1892–93. Expenditure defrayed out of Exchequer Grants.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
HADDINGTON—*continued.*				s. d.	s. d.	s. d.	s. d.	
Eastern	Whitekirk		933	– 4½	– 4½	– 4	– 4	1
Ditto	Whittingham		586	– 2½	– 2½	– 2½	– 2½	2
Western	Yester		716	– 3½	– 3½	– 3½	– 3½	3
		TOTAL	37,377					
INVERNESS:								
Badenoch	Abernethy, C.		1,354	– 8	– 8	– 4	– 4	4
Ditto	Alvie		656	– 5	– 5	– 2½	– 2½	5
Inverness	Ardersier		1,914	1 –	1 –	– 6	– 6	6
South Uist	Barra		2,365	1 5½	1 5½	– 4	– 4	7
Aird	Boleskine, &c.		1,438	– 7½	– 7½	– 2½	– 2½	8
Skye	Bracadale		920	1 –	1 –	– 3	– 3	9
Inverness	Croy		1,225	– 7	– 7	– 7	– 7	10
Ditto	Daviot		1,106	– 4½	– 4½	– 4½	– 4½	11
Ditto	Dores		923	– 8	– 8	– 6	– 6	12
Skye	Duirnish		3,933	2 –	2 –	– 2	– 2	13
Badenoch	Duthil		2,431	– 6	– 6	– 2½	– 2½	14
Lochaber	Glenelg		1,503	1 –	1 –	– 6	– 6	15
Harris	Harris		5,024	1 2	1 2	– 7	– 7	16
Inverness	Inverness, C.		4,883	– 8	– 8	– 5	– 5	17
		Inverness, R. & P.	19,303	– 8	– 8	– 4½	– 4½	18
Lochaber	Kilmallie		2,442	– 7¾	– 7¾	– 3½	– 3½	19
		Fort William	1,870	– 7¾	– 7¾	– 3½	– 3½	20
Ditto	Kilmonivaig		2,205	– 8	– 8	– 2½	– 2½	21
Aird	Kilmorack		2,093	– 9	– 9	– 3	– 3	22
Skye	Kilmuir		2,394	2 4½	2 4½	– 4½	– 4½	23
Aird	Kiltarlity		1,922	– 7	– 7	– 2	– 2	24
Badenoch	Kingussie		1,201	– 5½	– 5½	– 2½	– 2½	25
		Kingussie	740	– 5½	– 5½	– 2½	– 2½	26
Aird	Kirkhill		1,307	– 5½	– 5½	– 3½	– 3½	27
Badenoch	Laggan		857	– 5	– 5	– 4½	– 4½	28
Ditto	Moy		730	– 3¾	– 3¾	– 3¼	– 3¼	29
Inverness	Petty		1,298	– 7½	– 7½	– 4	– 4	30
Skye	Portree		3,176	– 10	– 10	– 6	– 6	31
Ditto	Sleat		1,843	1 6	1 6	– 6	– 6	32
Lochaber	Small Isles		436	– 8	– 8	– 6	– 6	33
Skye	Snizort		1,908	1 5	1 5	– 9½	– 9½	34
Ditto	Strath		2,399	1 10	1 10	– 6	– 6	35
North Uist	Uist, North		4,187	2 3	2 3	1 3	1 3	36
South Uist	Uist, South		5,821	1 8	1 8	– 4	– 4	37
Aird	Urquhart		2,040	– 10	– 10	– 4	– 4	38
		TOTAL	89,847					
KINCARDINE:								
St. Cyrus	Arbuthnot		795	– 1½	– 1½	– 3	– 3	39
Lower Deeside	Banchory-Devenick, C.		1,981	– 1½	– 1½	– 4½	– 4½	40
Upper Deeside	Banchory-Ternan		1,793	– 2½	– 2½	– 3¾	– 3¾	41
		Banchory	1,400	– 2½	– 2½	– 3¾	– 3¾	42

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

.in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rates per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 8⅝	– 8⅝	–	–	6·250	3·979	–	–	
2	– 5½	– 5½	–	–	6·250	3·979	–	–	
3	– 7½	– 7½	–	–	8·875	6·604	–	–	
4	1 –½	1 –½	(*a*) ·322	(*a*) ·322	7·282	2·250	–	–	(*a*) *Nethy Bridge Special Water District.*—Assessment of 11·571*d.* on owners and 11·571*d.* on occupiers.
5	– 7⅜	– 7⅜	·324	·324	7·282	2·250	–	–	
6	1 6½	1 6½	·742	·742	7·532	3·500	–	–	
7	1 10	1 10	–	–	9·232	5·250	–	–	
8	– 10½	– 10½	·272	·272	8·532	4·500	–	–	
9	1 3½	1 3½	·884	·884	6·532	2·500	–	–	
10	1 2⅛	1 2⅛	(*b*) ·818	(*b*) ·818	7·532	3·500	–	–	(*b*) In portion of parish situate in Nairn the Public Health Rate levied was ·250*d.* on owners and ·250*d.* on occupiers.
11	– 9½	– 9½	·652	·352	7·532	3·500	–	–	
12	1 2½	1 2½	·690	·690	7·532	3·500	–	–	
13	2 2½	2 2½	·872	·872	6·532	2·500	–	–	
14	– 9	– 9	(*c*) ·324	(*c*) ·324	7·282	2·250	–	–	(*c*) *Carrbridge Special Water District.*—Assessment of 10·682*d.* on owners and 10·682*d.* on occupiers.
15	1 6½	1 6½	·400	·400	9·032	5·000	–	–	
16	1 9½	1 9½	1·570	1·570	7·532	3·500	–	–	
17	1 1	1 1	·974	·974	7·532	3·500	–	–	
18	1 –½	1 –½	–	–	–	–	– 8½	1 10¼	
19	– 11½	– 11½	(*d*) ·378	(*d*) ·378	9·032	5·000	–	–	(*d*) In portion of parish situate in Argyll County the Public Health Rate levied was ·250*d.* on owners and ·250*d.* on occupiers.
20	– 11½	– 11½	–	–	9·032	5·000	– 10½	1 11½	
21	– 10⅜	– 10⅜	·380	·380	9·032	5·000	–	–	
22	1 –½	1 –½	(*e*) ·312	(*e*) ·312	8·532	4·500	–	–	(*e*) *Beauly Special Water and Drainage District.*—Assessment of 3·074*d.* on owners and 3·074*d* on occupiers.
23	2 9½	2 9½	·990	·990	6·532	2·500	–	–	
24	– 9½	– 9½	·274	·274	8·532	4·500	–	–	
25	– 8½	– 8½	(*f*) ·290	(*f*) ·290	7·282	2·250	–	–	(*f*) *Newtonmore Special Water District.*—Assessment of 11·725*d.* on owners and 11·725*d.* on occupiers.
26	– 8½	– 8½	–	–	7·282	2·250	– 11	– 11	
27	– 9	– 9	·274	·274	8·532	4·500	–	–	
28	– 9⅜	– 9⅜	·310	·310	7·282	2·250	–	–	
29	– 7½	– 7½	·302	·302	7·282	2·250	–	–	
30	– 11⅜	– 11⅜	·816	·816	7·532	3·500	–	–	
31	1 4	1 4	(*g*) ·800	(*g*) ·800	6·532	2·500	–	–	(*g*) *Portree Special Water and Drainage District.*—Assessment of 3·213*d.* on owners and 3·213*d.* on occupiers.
32	2 –	2 –	·888	·888	6·532	2·500	–	–	
33	1 2½	1 2½	·375	·375	9·032	5·000	–	–	
34	2 2⅜	2 2⅜	·858	·858	6·532	2·500	–	–	
35	2 4	2 4	·900	·900	6·532	2·500	–	–	
36	3 7	3 7	1·222	1·222	10·032	6·000	–	–	
37	2 –½	2 –½	2·070	2·070	9·282	5·250	–	–	
38	1 2	1 2	·276	·276	8·532	4·500	–	–	
39	– 4⅜	– 4⅜	·656	·656	3·595	2·090	–	–	
40	– 5⅛	– 5⅛	–	–	4·595	3·090	–	–	
41	– 6	– 6	–	–	4·970	3·465	–	–	
42	– 6	– 6	–	–	4·970	3·465	– 4½	1 1½	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £. of Net Rental.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
KINCARDINE—*continued.*				s. d.	s. d.	s. d.	s. d.	
St. Cyrus	Benholm, C.		1,552	– 3¾	– 3¾	– 3½	– 3½	1
	† Bervie, C.	Parish wholly burghal, Inverbervie, R. & P.	2,387	– 7½	– 7½	– 5¾	– 5¾	2
Stonehaven	Dunnottar		793	– 3½	– 3½	– 5⅜	– 5½	3
		Stonehaven (part of)	1,946	– 3½	– 3½	– 5⅜	– 5½	4
Upper Deeside	Durris		918	– 2	– 2	– 3½	– 3½	5
Laurencekirk	Fetteresairn, C.		1,421	– 4¾	– 4¾	– 3¾	– 3¾	6
Stonehaven	Fetteresso		2,973	– 3¾	– 3¾	– 3¾	– 3¾	7
		Stonehaven (part of)	2,554	– 3¾	– 3¾	– 3¾	– 3¾	8
Laurencekirk	Fordoun, C.		2,004	– 2¼	– 2¼	– 4¼	– 4¼	9
St. Cyrus	Garvock		415	– 1$\frac{1}{16}$	– 1$\frac{1}{16}$	– 2¼	– 2¼	10
Stonehaven	Glenbervie		887	– 2	– 2	– 3½	– 3½	11
Ditto	Kinneff		907	– 4	– 4	– 5	– 5	12
Laurencekirk	Laurencekirk		508	– 2	– 2	– 3	– 3	13
		Laurencekirk	1,426	– 2	– 2	– 3	– 3	14
Lower Deeside	Maryculter		1,030	– 3	– 3	– 7	– 7	15
Laurencekirk	Marykirk, C.		1,307	– 3¼	– 3¼	– 8½	– 8½	16
Lower Deeside	Nigg		1,561	– 4	– 4	– 4¾	– 4¾	17
		‡ Aberdeen (part of)	2,952	– 4	– 4	– 4¾	– 4¾	18
St. Cyrus	St. Cyrus, C.		1,327	– 3½	– 3½	– 2⅜	– 2⅜	19
Upper Deeside	Strachan		655	– 2½	– 2½	– 4¼	– 4¼	20
		TOTAL	35,492					
KINROSS:								
(County not divided into Districts).	Cleish		539	– 1½	– 1½	– 1¾	– 1¾	21
	Fossoway		1,053	– 1½	– 1½	– 3	– 3	22
	Kinross, C.		483	– 4$\frac{1}{20}$	– 4$\frac{1}{20}$	– 2	– 2	23
		Kinross	1,902	– 4$\frac{19}{20}$	– 4$\frac{1}{20}$	– 2	– 2	24
	Orwell, C.		1,852	– 2	– 2	– 1¼	– 1¼	25
	Portmoak, C.		844	– 1½	– 1½	– 1¾	– 1¾	26
		TOTAL	6,673					
KIRKCUDBRIGHT:								
Western	Anwoth		392	– 6	– 6	– 3	– 3	27
		Gatehouse (part of)	332	– 6	– 6	– 3	– 3	28
Northern	Balmaclellan		745	– 3	– 3	– 3⅜	– 3⅜	29
Southern	Balmaghie		839	– 3½	– 3½	– 3½	– 3½	30
Ditto	Borgue		1,121	– 3	– 3	– 1⅜	– 1⅜	31
Ditto	Buittle		960	– 3½	– 3½	– 2⅜	– 2⅜	32
Northern	Carsphairn		394	– 1$\frac{7}{16}$	– 1$\frac{7}{16}$	– 1½	– 1½	33
Eastern	Colvend		1,127	– 3⅜	– 3⅜	– 4¾	– 4¾	34
Southern	Crossmichael		1,248	– 4¼	– 4¼	– 3	– 3	35
		Castle Douglas (part of)	100	– 4¼	– 4¼	– 3	– 3	36
Northern	Dalry		925	– 4	– 4	– 3	– 3	37
Western	Girthon		460	– 4½	– 4½	– 3	– 3	38
		Gatehouse (part of)	894	– 4½	– 4½	– 3	– 3	39

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

† This parish is wholly within the area of the Royal Burgh of Inverbervie, but the Police Burgh area contains a population of 1,195 only; the remainder of the parish, although included here as burghal, is actually within the landward portion of the county for rating purposes.

‡ As extended by the Aberdeen Corporation Act of 1891.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued*.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 8	– 8	·750	·750	3·470	1·965	–	–	
2	1 1¼	1 1¼	(*a*) ·750 †	(*a*) ·750	†3·595	2·090	– 3¾	– 3	(*a*) *Gourdon Special Water and Drainage District.*—Assessment of 5·625*d.* on owners and 5·625*d.* on occupiers.
3	– 9⅜	– 9⅜	–	–	3·720	2·215	–	–	
4	– 9⅜	– 9⅜	–	–	3·720	2·215	(*b*)	(*b*) – 4¾	(*b*) Fetteresso Special Water District, 5¼*d.* per £. on owners and 5¾*d.* per £. on occupiers; Fetteresso Special Drainage District, 2¼*d.* per £. on owners and 2¼*d.* per £. on occupiers; Dunnottar Special Water District, 5¾*d.* per £. on owners and 6*d.* per £. on occupiers.
5	– 5⅛	– 5⅛	–	–	4·470	2·965	–	–	
6	– 8⅛	– 8⅛	(*c*) ·187	(*c*) ·187	3·970	2·465	–	–	(*c*) *Fettercairn Special Water District.*—Assessment of 5·250*d.* on owners and 5·250*d.* on occupiers.
7	– 7½	– 7½	–	–	3·470	1·965	–	–	
8	– 7½	– 7½	–	–	3·470	1·965	(*d*)	(*d*) – 4¾	(*d*) *Vide* note at Dunnottar parish.
9	– 6½	– 6½	·187	·187	3·345	1·840	–	–	
10	– 3½	– 3½	·625	·625	4·345	2·840	–	–	
11	– 5⅛	– 5⅛	–	–	2 720	1·215	–	–	
12	– 9¼	– 9¼	–	–	3·845	2·340	–	–	
13	– 5	– 5	·187	·187	4·845	3·340	–	–	
14	– 5	– 5	–	–	1·533 (*e*)	·465 (*e*)	– 2	– 2	(*e*) District Road Rate exoluded, burgh roads being managed by Police Commissioners.
15	– 10¼	– 10¼	–	–	4·470	2·965	–	–	
16	– 11⅛	– 11⅛	·187	·187	4·470	2·965	–	–	
17	– 8⅜	– 8⅜	–	–	3·345	1·840	–	–	
18	– 8⅜	– 8⅜	–	–	–	–	– 9	– 2 1½	
19	– 6½	– 6½	·750	·750	3·220	1·715	–	–	
20	– 7	– 7	–	–	4·970	3·465	–	–	
21	– 3½	– 3½	·150	·150	6·350	3·350	–	–	
22	– 4½	– 4½	·150	·150	6·350	3·350	–	–	
23	– 6½	– 6½	·150	·150	6·350	3·350	–	–	
24	– 6½	– 6½	–	–	6·350	3·350	(*f*)	1 9	(*f*) Northern Drainage District 6*d.* per £. on owners; Southern Drainage District, 5*d.* per £. on owners.
25	– 3⅜	– 3⅜	(*g*) ·150	(*g*) ·150	6·350	3·350	–	–	(*g*) *Milnathort Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers
26	– 3⅜	– 3⅜	·150	·150	6·350	3·350	–	–	
27	– 9½	– 9½	§	§	5·000	3·437	–	–	
28	– 9½	– 9½	–	–	5·000	3·437	(*h*) – 6	(*h*) – 8	(*h*) Gatehouse Special Water District, 10½*d.* per £. on owners, 1*s.* 2*d.* per £. on occupiers.
29	– 6½	– 6½	–	–	5·000	3·437	–	–	
30	– 7½	– 7½	–	–	4·500	2·937	–	–	
31	– 4⅝	– 4⅝	–	–	4·500	2·937	–	–	
32	– 6	– 6	–	–	4·500	2·937	–	–	
33	– 3	– 3	–	–	5·000	3·437	–	–	
34	– 8½	– 8½	–	–	5·000	3·437	–	–	
35	– 7⅜	– 7⅜	(*i*)	(*i*)	4·500	2·937	–	–	(*i*) *Abbeyyard and Townhead of Greenlaw Special Water and Drainage District.*—Assessment of 1*s.* 2*d.* on owners and 1*s.* 2*d.* on occupiers.
36	– 7⅜	– 7⅜	–	–	4·500	2·937	–	1 8	
37	– 7⅛	– 7⅛	–	–	5·000	3·437	–	–	
38	– 7⅛	– 7⅛	–	–	5·000	3·437	–	–	
39	– 7⅛	– 7⅛	–	–	5·000	3·437	(*j*) – 6	(*j*) – 8	(*j*) *Vide* note at Anwoth parish.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
§ No Public Health Rate levied in county in 1892-93. Expenditure chiefly met out of Exchequer Grants.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
KIRKCUDBRIGHT—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Northern	Kells	—	540	– 2⅝	– 2⅝	– 3	– 3	1
		New Galloway, R.	391	– 2⅝	– 2⅝	– 3	– 3	2
Southern	Kelton, E. U.	—	941	– 3¼	– 3¼	– 2¼	– 2¼	3
		Castle Douglas (part of)	2,751	– 3¼	– 3¼	– 2¼	– 2¼	4
Eastern	Kirkbean	—	714	– 1¾	– 1¾	– 2¾	– 2¾	5
Southern	Kirkcudbright, C.	—	944	– 6¾	– 6¾	– 2½	– 2½	6
		Kirkcudbright, R. & P.	2,533	– 6¾	– 6¾	– 2½	– 2½	7
Eastern	Kirkgunzeon	—	539	– 2¾	– 2¾	– 2¼	– 2¼	8
Western	Kirkmabreck	—	1,599	– 4	– 4	– 2	– 2	9
Eastern	Kirkpatrick, Durham	—	1,157	– 2¼	– 2¼	– 2⅝	– 2⅝	10
Ditto	Kirkpatrick, Irongray	—	747	– 1¾	– 1¾	– 2	– 2	11
Ditto	Lochrutton	—	534	– 2½	– 2½	– 1	– 1	12
Western	Minnigaff	—	1,425	– 3½	– 3½	– 5½	– 5½	13
Eastern	New Abbey	—	866	– 2¾	– 2¾	– 4¾	– 4¾	14
Northern	Parton	—	692	– 2	– 2	– 3	– 3	15
Southern	Rerrick	—	1,582	– 2⅝	– 2⅝	– 2⅝	– 2⅝	16
Eastern	Terregles	—	464	– 1⅝	– 1⅝	– 3	– 3	17
		Maxwelltown (part of)	14	– 1⅝	– 1⅝	– 3	– 3	18
Southern	Tongland	—	845	– 2¾	– 2¾	– 3½	– 3½	19
Eastern	Troqueer, E. U.	—	926	– 5½	– 5½	– 2¾	– 2¾	20
		Maxwelltown (part of)	4,961	– 5½	– 5½	– 2¾	– 2¾	21
Southern	Twynholm	—	694	– 3¾	– 3¾	– 4½	– 4½	22
Eastern	Urr, E. U.	—	1,440	– 5½	– 5½	– 3½	– 3½	23
		Dalbeattie	3,149	– 5½	– 5½	– 3½	– 3½	24
		TOTAL	39,985					
LANARK:								
Middle Ward	Avondale, C.	—	5,069	– 4½	– 4½	– 3½	– 3½	25
Lower Ward	Barony, C.	—	14,489	– 5⅛	– 5⅛	– 6 1/16	– 6 1/16	26
		Glasgow (part of) R. & P.	295,323	– 5⅛	– 5⅛	– 4 7/16	– 4 7/16	27
Upper Ward	Biggar	—	546	– 5	– 5	– 3½	– 3½	28
		Biggar	1,356	– 5	– 5	– 3½	– 3½	29
Middle Ward	Blantyre, C.	—	11,352	– 6½	– 6½	– 4¾	– 4¾	30
Ditto	Bothwell	—	31,419	– 3¼	– 3¼	– 4¼	– 4¼	31
		Motherwell (part of)	65	– 3¼	– 3¼	– 4¼	– 4¼	32
Lower Ward	Cadder	—	8,232	– 4	– 4	– 5½	– 5½	33
Middle Ward	Cambuslang, C.	—	15,364	– 3	– 3	– 3½	– 3½	34
Ditto	Cambusnethan	—	10,242	– 9	– 9	– 4½	– 4½	35
		Wishaw (part of)	12,467	– 9	– 9	– 4½	– 4½	36

The letters R & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The population of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 5¾	– 5¾	‡	‡	5·000	3·437	–	–	
2	– 5¾	– 5¾	–	–	–	–	– 3¾	1 –¾	
3	– 6	– 6	–	–	4·500	2·937	–	–	
4	– 6	– 6	–	–	4·500	2·937	–	1 8	
5	– 4¾	– 4¾	–	–	5·000	3·437	–	–	
6	– 9¼	– 9¼	–	–	4·500	2·937	–	–	
7	– 9¼	– 9¼	–	–	–	–	–	–	
8	– 5	– 5	–	–	5·000	3·437	–	–	
9	– 6	– 6	–	–	5·000	3·437	–	–	
10	– 5	– 5	–	–	5·000	3·437	–	–	
11	– 3¾	– 3¾	–	–	5·000	3·437	–	–	
12	– 3¾	– 3¾	–	–	5·000	3·437	–	–	
13	– 8¾	– 8¾	–	–	5·000	3·437	–	–	
14	– 7½	– 7½	–	–	5·000	3·437	–	–	
15	– 5	– 5	–	–	5·000	3·437	–	–	
16	– 5½	– 5½	–	–	4·500	2·937	–	–	
17	– 4½	– 4½	–	–	5·000	3·437	–	–	
18	– 4½	– 4½	–	–	2·937 (*a*)	1·874 (*a*)	– 2½	1 2½	(*a*) District road rate excluded, burgh roads being managed by Police Commissioners.
19	– 6⅜	– 6⅜	–	–	4·500	2·937	–	–	
20	– 8½	– 8½	–	–	5·000	3·437	–	–	
21	– 8½	– 8½	–	–	2·937 (*a*)	1·874 (*a*)	– 2½	1 2½	
22	– 8½	– 8½	–	–	4·500	2·937	–	–	
23	– 9	– 9	–	–	5·000	3·437	–	–	
24	– 9	– 9	–	–	5·000	3·437	–	2 –	
25	– 8	– 8	(*b*) (*i*) $\frac{30}{120}$	(*b*) (*i*) $\frac{30}{120}$	7·717	3·917	–	–	(*b*) *Strathavon Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
26	– 11⅝	– 11⅝	(*c*) $2\frac{45}{120}$	(*c*) $2\frac{45}{120}$	8·700	5·000	–	–	(*c*) *Barony Special Drainage District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
27	– 11⅝	– 11⅝	–	–	–	–	(*d*) – 6½	2 7½	(*d*) 1*d.* per £. for cleansing private streets and courts levied on owners of property bounded or having right of access thereby. *Vide* footnote †.
28	– 8½	– 8½	$-\frac{40}{120}$	$-\frac{40}{120}$	7·000	3·800	–	–	
29	– 8½	– 8½	–	–	7·000	3·800	– 2½	1 6	
30	– 11¾	– 11¾	(*e*) (*i*) $\frac{30}{120}$	(*e*) (*i*) $\frac{30}{120}$	7·717	3·917	–	–	(*e*) *Blantyre Special Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
31	– 7¾	– 7¾	(*f*) (*i*) $\frac{30}{120}$	(*f*) (*i*) $\frac{30}{120}$	(*g*) 5·833	(*g*) 4·000	–	–	(*f*) *Uddingston Special Drainage District.*—Assessment of ⅝*d.* on owners and ⅜*d.* on occupiers. *Bellshill Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Chapelhall Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
32	– 7¾	– 7¾	–	–	(*a*) 4·241	(*a*) ·750	– 3½	1 11½	(*g*) In addition, the following rates are levied: In portion of parish in Hamilton Police District, 1·633*d.* on owners. In portion of parish in Airdrie Police District, 2·233*d.* on owners and ·075 on occupiers. In portion of parish in Hamilton Sheriff Court District, ·250*d.* on owners.
33	– 10¼	– 10¼	(*h*) $2\frac{45}{120}$	(*h*) $2\frac{45}{120}$	9·617	5·083	(†)	(†)	(*h*) *South Lenzie Special Drainage District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *South Lenzie Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
34	– 6⅞	– 6⅞	(*i*) (*j*) $\frac{30}{120}$	(*i*) (*j*) $\frac{30}{120}$	7·717	3·917	–	–	(*i*) *Cambuslang Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *See* also Rutherglen Parish.
35	1 1½	1 1½	(*j*) $-\frac{30}{120}$	(*j*) $-\frac{30}{120}$	7·717	3·917	–	–	(*j*) *Middle Ward Special Water District*, comprising parishes of Avondale, Blantyre, Bothwell, Cambusnethan, Cambuslang, Glassford, Dalserf, Dalziel, Hamilton, East Kilbride, New Monkland, Shotts, and Stonehouse.—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
36	1 1½	1 1½	–	–	7·717	3·917	–	1 10	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

† Glasgow Water Supply Districts include the following parishes in whole or in part, viz.: Strathblane, New Kilpatrick, Rutherglen, Barony, Old Monkland, Cadder, Govan, Eastwood, Cathcart, Neilston, Abbey, Renfrew, City (of Glasgow). The special rate levied on owners is 1d. per £., and on occupiers 6d. per £. This Water Rate is included above as part of the Glasgow Burgh Rate only.

‡ See footnote § to page 147.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
LANARK—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Upper Ward	Carluke		8,058	– 3¼	– 3¼	– 3¼	– 3¼	1
Ditto	Carmichael		593	– 1¼	– 1¼	– 1¼	– 1¼	2
Lower Ward	Carmunnock		703	–	–	– 3¼	– 3¼	3
Upper Ward	Carnwath		5,324	– 4¼	– 4¼	– 4	– 4	4
Ditto	Carstairs		1,977	– 1¼	– 1¼	– 1¼	– 1¼	5
Ditto	Covington		396	– 1½	– 1¼	– 2⅜	– 2⅜	6
Ditto	Crawford		1,634	– 2¾	– 2¾	– 2⅜	– 2⅜	7
Ditto	Crawfordjohn		789	– 2	– 2	– 3½	– 3½	8
Ditto	Culter		420	– 1¾	– 1¾	– 3	– 3	9
Middle Ward	Dalserf		11,325	– 5	– 5	– 3¼	– 3¼	10
Ditto	Dalziel		1,367	– 3½	– 3½	– 3½	– 3½	11
		Motherwell (part of)	15,076	– 3½	– 3½	– 3½	– 3½	12
		Wishaw (part of)	2,785	– 3½	– 3½	– 3½	– 3½	13
Upper Ward	Dolphinton		248	–	–	– 3	– 3	14
Ditto	Douglas		2,266	– 3½	– 3½	– 3	– 3	15
Ditto	Dunsyre		191	–	–	– 1½	– 1½	16
	Glasgow	Parish wholly burghal, Glasgow, (part of), R. & P.	176,824	– 5⅛	– 5⅛	– 3 15/16	– 4 1/16	17
Middle Ward	Glassford		1,317	– 4¾	– 4¾	– 3½	– 3½	18
Lower Ward	Govan Combination		2,679	– 4	– 4	– 3½	– 3½	19
		Glasgow (part of), R. & P.	171,796	– 4	– 4	– 4	– 4	20
		Govan	61,589	– 4	– 4	– 3½	– 3½	21
		Kinning Park	13,679	– 4	– 4	– 3½	– 3½	22
		Partick	36,538	– 4	– 4	– 3½	– 3½	23
Middle Ward	Hamilton, C.		6,688	– 3¼	– 3¼	– 3	– 3	24
		Hamilton, P.	24,859	– 3¼	– 3¼	– 3	– 3	25
		Motherwell (part of)	3,585	– 3¼	– 3¼	– 3	– 3	26
Ditto	Kilbride, East, C.		3,861	– 2	– 2	– 2¼	– 2¼	27
Upper Ward	Lanark		2,531	– 7⅛	– 7⅛	– 2½	– 2½	28
		Lanark, R. & P.	4,579	– 7½	– 7½	– 2½	– 2½	29
Ditto	Lesmahagow		9,752	– 4½	– 4½	– 4	– 4	30
Ditto	Libberton		486	– 2	– 2	– 2	– 2	31
Middle Ward	New Monkland		14,608	– 5½	– 5½	– 2⅞	– 2⅞	32
		Airdrie, P.	19,135	– 5½	– 5½	– 4	– 4	33
		Coatbridge (part of)†	117	– 5½	– 5½	– 2⅞	– 2⅞	34
Ditto	Old Monkland		14,699	– 4	– 4	– 2¾	– 2¾	35
		Coatbridge (part of)†	29,917	– 4	– 4	– 2¾	– 2¾	36
Upper Ward	Pittenain		259	– 1	– 1	– 2	– 2	37

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 33 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

† Coatbridge is a town with all the privileges of a Royal Burgh (48 & 49 Vict. c. 41, s. 6).

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892-93—*continued*.

	Incidence of General Rates in each Rating Area.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the Genera Rates in preceding Columns.)
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 7⅛	– 7⅛	(*a*) –$\frac{40}{120}$	(*a*) –$\frac{40}{120}$	7·000	3·800	–	–	(*a*) *Carluke Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers. *Carluke Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Law Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
2	– 2⅜	– 2⅜	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
3	– 3¼	– 3¼	(*b*) 2$\frac{45}{120}$	(*b*) 2$\frac{45}{120}$	9·617	5·083	–	–	(*b*) *Carmunnock Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
4	– 8⅜	– 8⅜	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
5	– 2⅜	– 2⅜	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
6	– 4⅛	– 4⅛	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
7	– 5	– 5	(*c*) –$\frac{40}{120}$	(*c*) –$\frac{40}{120}$	7·000	3·800	–	–	(*c*) *Crawford Special Water District.*—Assessment of 8*d.* on owners and 8d. on occupiers.
8	– 5⅜	– 5⅜	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
9	– 4⅜	– 4⅜	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
10	– 3½	– 3½	(*d*) –$\frac{30}{120}$	(*d*) –$\frac{30}{120}$	7·717	3·917	–	–	(*d*) *Middle Ward Special Water District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
11	– 7½	– 7½	(*d*) –$\frac{30}{120}$	(*d*) –$\frac{30}{120}$	7·717	3·917	–	–	
12	– 7½	– 7½	–	–	(*e*) 4·241	(*e*) ·750	– 3½	1 11½	(*e*) District Roads Rate excluded, burgh roads being managed by Police Commissioners.
13	– 7½	– 7½	–	–	7·717	3·917	–	1 10	
14	– 3	– 3	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
15	– 6⅜	– 6⅜	(*f*) –$\frac{40}{120}$	(*f*) –$\frac{40}{120}$	7·000	3·800	–	–	(*f*) *Douglas Special Drainage District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
16	– 1⅜	– 1⅜	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
17	– 9$\frac{3}{16}$	– 9$\frac{3}{16}$	–	–	–	–	(*g*) – 6½	(*g*) 2 7½	(*g*) *Vide* footnote † to page 149, and also note at Barony Parish.
18	– 8¼	– 8¼	(*d*) –$\frac{30}{120}$	(*d*) –$\frac{30}{120}$	7·717	3·917	–	–	
19	– 7$\frac{13}{16}$	– 7$\frac{13}{16}$	–	–	9·200	5·208	(*h*)	(*h*)	(*h*) *Vide* footnote † to page 149, and also note at Barony Parish.
20	– 8$\frac{5}{16}$	– 8$\frac{5}{16}$	–	–	–	–	(*h*) – 6½	(*h*) 2 7½	
21	– 7$\frac{13}{16}$	– 7$\frac{13}{16}$	–	–	(*i*) 1·550	(*i*) ·475	(*h*) – 3¾	(*h*) 1 10	(*i*) Excludes Roads and Police Rates, burgh roads and police being managed by Police Commissioners.
22	– 7$\frac{13}{16}$	– 7$\frac{13}{16}$	–	–	(*i*) 1·550	(*i*) ·475	(*h*) – 4¼	(*h*) 1 6¾	
23	– 7$\frac{13}{16}$	– 7$\frac{13}{16}$	–	–	(*i*) 1·550	(*i*) ·475	(*j*) – 3½	(*j*) 1 8	(*j*) In special sewer districts, Nos. 1, 2, and 3, 2*d.* per £. is levied on owners, and in general sewers districts, Nos. 2 and 3, ½*d.* per £. is levied on owners. In the special districts certain deductions are allowed. *Vide* also footnote † to page 149.
24	– 6¼	– 6¼	(*d*) –$\frac{30}{120}$	(*d*) –$\frac{30}{120}$	7·717	3·917	–	–	
25	– 6¼	– 6¼	–	–	–	–	– 7¼	(*k*) 1 11¾	(*k*) 2*d.* per £. on occupiers in annexed district of burgh, not having benefit of common good.
26	– 6¼	– 6¼	–	–	(*e*) 4·241	(*e*) ·750	– 3½	1 11½	
27	– 4¼	– 4¼	(*d*) –$\frac{30}{120}$	(*d*) –$\frac{30}{120}$	7·717	3·917	–	–	
28	– 10	– 10	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
29	– 10	– 10	–	–	–	–	– 6½	1 7½	
30	– 8⅜	– 8⅜	(*l*) –$\frac{40}{120}$	(*l*) –$\frac{40}{120}$	7·000	3·800	–	–	(*l*) *Lesmahagow Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
31	– 4¼	– 4¼	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
32	– 8⅞	– 8⅞	(*d*) –$\frac{30}{120}$	(*d*) –$\frac{30}{120}$	8·066	3·992	–	–	
33	– 10	– 10	–	–	–	–	– 5¼	1 5½	
34	– 8⅞	– 8⅞	–	–	–	–	(*m*) – 5	(*m*) 1 7½	(*m*) Special Drainage Districts.—Langloan, 2*d.* per £. on owners; 2*d.* per £. on occupiers; Blairhill, 1*s.* 1¾*d.* per £. on owners; Dunleth, 1½*d.* per £. on owners. South-west, 2*d.* per £. on owners. *Vide* footnote † to page 149.
35	6⅞	– 6⅞	(*n*) –$\frac{30}{120}$	(*n*) –$\frac{30}{120}$	8·066	3·992	–	–	(*n*) *Baillieston Special Drainage District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers. *Mount Vernon Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
36	– 6⅞	– 6⅞	–	–	–	–	(*o*) – 5	(*o*) 1 7½	(*o*) *Vide* note at New Monkland.
37	– 3½	– 3½	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
LANARK—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Lower Ward	Rutherglen		4,158	- 4½	- 4½	- 3	- 3	1
		Rutherglen, R. & P.	12,020	- 4½	- 4½	- 3	- 3	2
Middle Ward	Shotts		11,957	- 2⅓	- 2⅓	- 3⅓	- 3⅓	3
Ditto	Stonehouse		3,400	- 6½	- 6½	- 3½	- 3½	4
Upper Ward	Symington		432	- 3½	- 3½	- 2	- 2	5
Ditto	Walston		301	- 4	- 4	- 3	- 3	6
Ditto	Wandell, &c.		305	- -½	- -½	- 1½	- 1½	7
Ditto	Wiston, &c.		497	- 1	- 1	- 2¼	- 2¼	8
		TOTAL	1,091,644					
LINLITHGOW:								
Linlithgow	Abercorn		863	- 3¾	- 3¾	- 3¾	- 3¾	9
Bathgate	Bathgate		2,838	- 5	- 5	- 3	- 3	10
		Armadale	3,190	- 5	- 5	- 3	- 3	11
		Bathgate	5,331	- 5	- 5	- 2⅓	- 2⅓	12
Linlithgow	Bo'ness, C.		1,653	- 4½	- 4½	- 5½	- 5½	13
		Bo'ness	4,746	- 4½	- 4½	- 5½	- 5½	14
Ditto	Carriden		2,453	- 6	- 6	- 3¾	- 3¾	15
Ditto	Dalmeny		1,349	- 1	- 1	- 1½	- 1½	16
		Queensferry (part of) R. & P.	763	- 1	- 1	- 1½	- 1½	17
Ditto	Ecclesmachen		506	- -½	- -½	- 2¼	- 2¼	18
Ditto	Kirkliston		3,777	- 2⅝	- 2⅝	- 3	- 3	19
Ditto	Linlithgow, C.		3,365	- 4	- 4	- 3¾	- 3¾	20
		Linlithgow, R. & P.	4,155	- 4	- 4	- 4¾	- 4¾	21
Bathgate	Livingstone		1,616	- 3¼	- 3¼	- 2⅓	- 2⅓	22
	Queensferry	Parish wholly burghal, Queensferry (part of), R. & P.	768	1 2	1 2	- 1½	- 1½	23
Ditto	Torphichen		1,724	- 4½	- 4½	- 4½	- 4½	24
Ditto	Uphall		8,653	- 2	- 2	- 2½	- 2½	25
Ditto	Whitburn		4,597	- 5	- 5	- 3½	- 3½	26
		Whitburn	1,185	- 5	- 5	- 3½	- 3½	27
		TOTAL	53,532					
NAIRN	Ardclach		942	- 5⅓	- 5⅓	- 4¼	- 4¼	28
(County not divided into Districts).	Auldearn		1,315	- 4¼	- 4¼	- -¾	- -¾	29
	Cawdor		1,009	- 6	- 6	- 3	- 3	30
	Nairn, C.		1,236	- 8	- 8	- 2¾	- 2¾	31
		Nairn, R. & P.	4,014	- 8	- 8	- 3¾	- 3¾	32
		TOTAL	8,516					
ORKNEY:								
Mainland	Birsay, &c.		2,259	- 10	- 10	- 2¾	- 2¾	33
North Isles	Cross, &c.		1,585	- 10	- 10	- 7	- 7	34
Ditto	Eday		705	-	-	- 6	- 6	35
Mainland	Evie, &c.		1,233	- 8	- 8	- 6	- 6	36
Ditto	Firth		731	- 9	- 9	- 3¾	- 3¾	37

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. s.*	*s. d.*	
1	– 7½	– 7½	(*a*) 2$\frac{45}{120}$	(*a*) 2$\frac{47}{120}$	9·617	5·083	(*b*)	(*b*)	(*a*) *Cambuslang Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. See also Cambuslang Parish.
2	– 7½	– 7½	–	–	–	–	(*b*) – 7	(*b*) 1 3	(*b*) *Vide* footnote † to page 149.
3	– 5$\frac{3}{4}$	– 5$\frac{3}{4}$	(*c*) –$\frac{30}{120}$	(*c*) –$\frac{30}{120}$	(*d*) 5·833	(*d*) 3·917	–	–	(*c*) *Middle Ward Special Water District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. See note (*j*), page 149.
4	– 10¼	– 10¼	(*c*) –$\frac{30}{120}$	(*c*) –$\frac{30}{120}$	7·717	3·917	–	–	
5	– 5½	– 5½	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	(*d*) In addition, the following police rates are levied: In that part of parish in Airdrie Police District, 2·233*d.* on owners and ·075*d.* on occupiers. In that part of parish in Hamilton Police District, 1·633*d.* on owners.
6	– 7	– 7	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
7	– 2½	– 2½	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
8	– 3¼	– 3¼	–$\frac{40}{120}$	–$\frac{40}{120}$	7·000	3·800	–	–	
9	– 7½	– 7½	–$\frac{7}{12}$	–$\frac{7}{12}$	6·000	3·500	–	–	
10	– 8½	– 8½	(*e*) –½	(*e*) –½	6·625	4·125	–	–	(*e*) *Bathgate Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
11	– 8½	– 8½	–	–	6·625	4·125	–	1 5	
12	– 7¼	– 7¼	–	–	6·625	4·125	–	2 1	
13	– 11¼	– 11¼	–$\frac{7}{12}$	–$\frac{7}{12}$	6·000	3·500	–	–	
14	– 11¼	– 11¼	–	–	6·000	3·500	(*f*)	2 2	(*f*) Special Districts.—Eastern and central sewage, 1*d.* per £. on owners; west central and main sewage, 4*d.* per £. on owners.
15	– 10	– 10	(*g*) –$\frac{7}{12}$	(*g*) –$\frac{7}{12}$	6·000	3·500	–	–	(*g*) *Grangepans Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
16	– 2½	– 2½	(*h*) –$\frac{7}{12}$	(*h*) –$\frac{7}{12}$	6·000	3·500	–	–	(*h*) *Dalmeny and Kirkliston Special Water District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. A similar rate was levied by the County Council of Midlothian in that part of Kirkliston situate in Midlothian.
17	– 2½	– 2½	–	–	–	–	– 3	2 –	
18	– 3$\frac{3}{4}$	– 3$\frac{3}{4}$	–$\frac{7}{12}$	–$\frac{7}{12}$	6·000	3·500	–	–	
19	– 5$\frac{3}{4}$	– 5$\frac{3}{4}$	(*h*) –$\frac{7}{12}$	(*h*) – $\frac{7}{12}$	6·000	3·500	(*i*)	(*i*)	(*i*) *Vide* footnote † to page 133.
20	– 8¼	– 8¼	–$\frac{7}{12}$	–$\frac{7}{12}$	6·000	3·500	–	–	
21	– 9¼	– 9¼	–	–	–	–	– 3$\frac{7}{8}$	2 1$\frac{7}{8}$	
22	– 5$\frac{3}{4}$	– 5$\frac{3}{4}$	(*e*) –½	(*e*) –½	6·625	4·125	–	–	
23	1 3½	1 3½	–	–	–	–	– 3	2	
24	– 9½	– 9½	(*e*) –½	(*e*) –½	6·625	4·125	–		
25	– 5	– 5	(*e*) (*j*) –½	(*e*) (*j*) –½	6·625	4·125		–	(*j*) *Broxburn Special Drainage District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers.
26	9½	– 9½	(*e*) –½	(*e*) –½	6·625	4·125	–	–	
27	– 9½	– 9½	–	–	6·625	4·125		– 10	
28	– 10	– 10	·250	·250	11·751	8·001	–		
29	– 5½	– 5½	(*k*) ·250	(*k*) ·250	11·751	8·001	–	–	(*k*) *Auldearn Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
30	– 9½	– 9½	·250	·250	11·751	8·001	–	–	
31	– 10$\frac{7}{8}$	– 10$\frac{7}{8}$	·250	·250	11·751	8·001	–		
32	– 11$\frac{7}{8}$	– 11$\frac{7}{8}$	–	–	–	–	– 3	2 7	
33	1 1½	1 1½	†	†	20·500	6·000	–	–	
34	1 5½	1 5½	–	–	15·000	5·003	–	–	
35	– 6½	– 6½	–	–	9·500	7·000	–	–	
36	1 2½	1 2½	–	–	20·500	6·000	–	–	
37	1 2	1 2	–	–	20·500	6·000	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† No public health rate levied in county in 1892–93. Expenditure chiefly defrayed out of balances brought forward from previous year.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ORKNEY—continued.				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Mainland	Holm		950	– 9¼	– 9¼	– 3⅞	– 3⅞	1
Walls	Hoy, &c.		537	–	–	– 4	– 4	2
Mainland	Kirkwall, C.		829	1 –½	1 –½	– 4½	– 4½	3
		Kirkwall, R. & P.	3,926	1 –½	1 –½	– 8	– 8	4
North Isles	Lady		845	– 10	– 10	– 7	– 7	5
Mainland	Orphir		1,001	1 –	1 –	– 1½	– 1½	6
North Isles	Papa Westray		337	– 7½	– 7½	– 2½	– 2½	7
South Ronaldshay	Ronaldshay, South		3,059	1 2½	1 2½	– 3	– 3	8
North Isles	Rousay, &c.		988	– 10½	– 10½	– 4	– 4	9
Mainland	St. Andrews, &c.		1,607	– 5½	– 5½	– 2½	– 2½	10
Ditto	Sandwick		1,109	– 8	– 8	– 3	– 3	11
North Isles	Shapinshay		903	1 1	1 1	–	–	12
Mainland	Stennis		594	– 4½	– 4½	– 4	– 4	13
Ditto	Stromness, C.		635	1 1	1 1	– 2	– 2	14
		Stromness	1,698	1 1	1 1	– 2	– 2	15
North Isles	Stronsay		1,309	1 –	1 –	– 6	– 6	16
Walls	Walls, &c.		1,505	–	–	– 1½	– 1½	17
North Isles	Westray		2,108	1 –	1 –	– 3	– 3	18
		TOTAL	30,453					
PEEBLES	Broughton		676	– 2⅛	– 2⅛	– 3¾	– 3¾	19
(County not divided into Districts.)	Drumelzier		187	– 1¼	– 1¼	– 3¾	– 3¾	20
	Eddlestone		571	– 3	– 3	– 2¾	– 2¾	21
	Innerleithen		1,660	– 3½	– 3½	– 4	– 4	22
		Innerleithen	2,501	– 3½	– 3½	– 4	– 4	23
	Kirkurd		265	–	–	– 5	– 5	24
	Linton, West		1,005	– 2	– 2	– 2	– 2	25
	Lyne		104	–	–	– 6	– 6	26
	Manor		249	– –¾	– –¾	– 2¼	– 2¼	27
	Newlands		715	– 1½	– 1½	– 4½	– 4½	28
	Peebles		557	– 3½	– 3½	– 5½	– 5½	29
		Peebles, R.	4,704	– 3½	– 3½	– 5½	– 5½	30
	Skirling		216	–	–	– 5½	– 5½	31
	Stobo		433	– 1½	– 1½	– 2½	– 2½	32
	Traquair		700	– 1½	– 1½	– 3	– 3	33
	Tweedsmuir		207	–	–	– 3	– 3	34
		TOTAL	14,750					
PERTH:								
Perth	Aberdalgie		280	– 1½	– 1½	– 3½	– 3½	35
Western	Aberfoyle		1,023	– 1	– 1	– 2	– 2	36
Perth	Abernethy		698	– 3½	– 3½	– 2	– 2	37
		Abernethy	852	– 3½	– 3½	– 2	– 2	38
Ditto	Abernyte		263	–	–	– 4	– 4	39
Eastern	Alyth		1,131	– 5¾	– 5¾	– 3	– 3	40
		Alyth	2,322	– 5¾	– 5¾	– 3	– 3	41
Perth	Arngask		564	– 2	– 2	– 2	– 2	42
Central	Auchterarder		3,494	– 5	– 5	– 5	– 5	43
Perth	Auchtergaven		2,081	– 7	– 7	– 3½	– 3½	44

The letters R & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	1 1½	1 1½	–	–	20·500	6·000	–	–	(*a*) In part of parish in island of Hoy the corresponding rates are 5½*d.* on owners and 3*d.* on occupiers.
2	– 4½	– 4½	–	–	(*a*) 4·000	(*a*) 1·500	–	–	
3	1 5½	1 5½	–	–	20·500	6·000	–	–	
4	1 9½	1 9½	–	–	–	–	1 2	2 1	
5	1 5½	1 5½	–	–	15·000	5·000	–	–	
6	1 1½	1 1½	–	–	20·500	6·000	–	–	
7	– 10	– 10	–	–	13·500	4·000	–	–	
8	1 6	1 6	–	–	12·000	4·000	–	–	
9	1 2½	1 2½	–	–	8·000	5·500	–	–	
10	– 8½	– 8½	–	–	20·500	6·000	–	–	
11	– 11½	– 11½	–	–	20·500	6·000	–	–	
12	1 1	1 1	–	–	7·500	5·000	–	–	
13	– 8½	– 8½	–	–	20·500	6·000	–	–	
14	1 3½	1 3½	–	–	20·500	6·000	–	–	
15	1 3½	1 3½	–	–	20·500	6·000	– 6	– 6	
16	1 6	1 6	–	–	16·000	8·500	–	–	
17	– 1½	– 1½	–	–	(*b*) 17·000	(*b*) 6·500	–	–	(*b*) In part of parish in island of Hoy the corresponding rates are 5½*d.* on owners and 3*d.* on occupiers.
18	1 3	1 3	–	–	18·500	4·000	–	–	
19	– 6	– 6	·136	·136	7·396	4·188	–	–	
20	– 5	– 5	·125	·125	7·396	4·188	–	–	
21	– 5½	– 5½	·154	·154	7·396	4·188	–	–	
22	– 8	– 8	·165	·165	7·396	4·188	–	–	
23	– 8	– 8	–	–	7·396	4·188	– 3½	1 9	
24	– 5	– 5	·257	·257	7·396	4·188	–	–	
25	– 4	– 4	·143	·143	7·396	4·188	–	–	
26	– 6	– 6	·275	·275	7·396	4·188	–	–	
27	– 3	– 3	·140	·140	7·396	4·188	–	–	
28	– 6	– 6	·132	·132	7·396	4·188	–	–	
29	– 9½	– 9½	·157	·157	7·396	4·188	–	–	
30	– 9½	– 9½	–	–	7·975	–	– 5½	1 11½	
31	– 5½	– 5½	·267	·267	7·396	4·188	–	–	
32	– 3½	– 3½	·144	·144	7·396	4·188	–	–	
33	– 4½	– 4½	·144	·144	7·396	4·188	–	–	
34	– 3	– 3	·369	·369	7·396	4·188	–	–	
35	– 5	– 5	†	†	7·975	5·250	–	–	
36	– 3	– 3	–	–	6·975	4·250	–	–	
37	– 5½	– 5½	–	–	7·975	5·250	–	–	
38	– 5½	– 5½	–	–	7·975	5·250	–	1 4	
39	– 4½	– 4	–	–	7·975	5·250	–	–	
40	– 9½	– 9½	–	–	6·850	4·125	–	–	
41	– 9½	– 9½	–	–	6·850	4·125	– 8	1 5	
42	– 4	– 4	–	–	7·975	5·250	–	–	
43	– 10	– 10	–	–	6·975	4·250	–	–	
44	– 10½	– 10½	(*c*)	(*c*)	7·975	5·250	–	–	(*c*) *Stanley Special Water District.*—Assessment of 11*d.* on owners and 11*d.* on occupiers. *See* also Redgorton parish.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† No Public Health Rate levied by Perth County Council in 1892–93. Expenditure almost entirely met out of appropriations from Exchequer Grants.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
PERTH—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Western	Balquhidder		612	– 2½	– 2½	– –¾	– –¾	1
Eastern	Bendochy		529	– –½	– –½	– 2	– 2	2
Central	Blackford, C.		1,557	– 3	– 3	– 2½	– 2½	3
Highland	Blair Athole		1,808	– 2½	– 2½	– 1½	– 1½	4
Eastern	Blairgowrie		1,025	– 5½	– 5½	– 3½	– 3½	5
		Blairgowrie	3,714	– 5½	– 5½	– 3½	– 3½	6
Western	Callander		741	– 2¾	– 2¾	– 2½	– 2½	7
		Callander	1,538	– 2¾	– 2¾	– 2½	– 2½	8
Eastern	Caputh		1,179	– 3	– 3	– 4	– 4	9
Ditto	Cargill		1,318	– 3½	– 3½	– 2½	– 2½	10
Ditto	Clunie		574	– 2½	– 2½	– 2½	– 2½	11
Ditto	Collace		419	– 2½	– 2½	– 3½	– 3½	12
Central	Comrie		1,591	– 3½	– 3½	– 2	– 2	13
Eastern	Coupar-Angus		654	– 5½	– 5½	– 2½	– 2½	14
		Coupar-Angus	2,106	– 5½	– 5½	– 2½	– 2½	15
Central	Crieff		511	– 4½	– 4½	– 2	– 2	16
		Crieff (part of)	4,792	– 4½	– 4½	– 2	– 2	17
Perth	Dron		298	– 5	– 5	– 1½	– 1½	18
Highland	Dull		1,546	– 3½	– 3½	– 4	– 4	19
		Aberfeldy (part of)	916	– 3½	– 3½	– 4	– 4	20
Perth	Dunbarney		829	– 3	– 3	– 3	– 3	21
Western	Dunblane, C.		1,447	– 3	– 3	– 3½	– 3½	22
		Dunblane	2,186	– 3	– 3	– 3½	– 3½	23
Highland	Dunkeld, &c.		1,074	– 8	– 8	– 4½	– 4½	24
Ditto	Dunkeld, Little		2,108	– 2⅝	– 2⅝	– 2⅞	– 2⅞	25
Central	Dunning		1,345	– 3	– 3	– 1½	– 1½	26
Perth	Errol		2,158	– 3	– 3	– 2½	– 2½	27
Ditto	Forgandenny		575	– 3½	– 3½	– 3½	– 3½	28
Ditto	Forteviot		538	– 1½	– 1½	– 2½	– 2½	29
Highland	Fortingall		1,610	– 4	– 4	– 3	– 3	30
Central	Fowlis-Wester		968	– 2½	– 2½	– 2½	– 2½	31
Perth	Gask		361	– 2	– 2	– 2½	– 2½	32
Central	Glendevon		141	–	–	– 2	– 2	33
Perth	Inchture		624	– 2½	– 2½	– 2⅝	– 2⅝	34

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 3⅝	– 3⅝	† –	† –	6·975	4·250	–	–	
2	– 2½	– 2½	–	–	6·850	4·125	–	–	
3	– 5⅞	– 5⅞	–	–	6·975	4·250	–	–	
4	– 4 13/16	– 4 13/16	–	–	6·975	4·250	–	–	
5	– 10½	– 10½	–	–	6·850	4·125	–	–	
6	– 10½	– 10½	–	–	6·850	4·125	– 4	– 3	
7	– 5⅛	– 5⅛	–	–	6·975	4·250	–	–	
8	– 5⅛	– 5⅛	–	–	6·975	4·250	–	1 4	
9	– 7⅛	– 7⅛	–	–	6·850	4·125	–	–	
10	– 6½	– 6½	–	–	6·850	4·125	–	–	
11	– 5¼	– 5¼	–	–	6·850	4·125	–	–	
12	– 6½	– 6½	–	–	6·850	4·125	–	–	
13	– 5⅛	– 5⅛	(*a*)	(*a*)	6·975	4·250	–	–	(*a*) *Comrie Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers.
14	– 8 3/16	– 8 3/16	–	–	6·850	4·125	–	–	
15	– 8 3/16	– 8 3/16	–	–	6·850	4·125	1 1⅜	1 6⅜	
16	– 6⅜	– 6⅜	–	–	6·975	4·250	–	–	
17	– 6	– 6⅜	–	–	6·975	4·250	(*b*) – 11¼	(*b*) 1 3	(*b*) This represents the rate on houses. The rates levied on land are on owners 2¼*d.* per £., on occupiers 3¾*d.* per £.
18	– 6½	– 6½	–	–	7·975	5·250	–	–	
19	– 8	– 8	–	–	6·975	4·250	–	–	
20	– 8	– 8	–	–	6·975	4·250	– 4	– 9	
21	– 6 3/16	– 6 3/16	–	–	7·975	5·250	–	–	
22	– 6½	– 6½	–	–	6·975	4·250	–	–	
23	– 6½	– 6½	–	–	6·975	4·250	– 8	1 –	
24	1 –	1 –	–	–	6·975	4·250	–	–	
25	– 5 5/16	– 5 5/16	–	–	6·975	4·250	–	–	
26	– 4⅜	– 4⅜	(*c*) –	(*c*) –	6·975	4·250	–	–	(*c*) *Dunning Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupie
27	– 5 7/16	– 5 7/16	–	–	7·975	5·250	–	–	
28	– 6⅞	– 6⅞	–	–	7·975	5·250	–	–	
29	– 3⅝	– 3⅝	–	–	7·975	5·250	–	–	
30	– 7½	– 7½	–	–	6·975	4·250	–	–	
31	– 5¼	– 5¼	–	–	6·975	4·250	–	–	
32	– 4½	– 4½	–	–	7·975	5·250	–	–	
33	– 2	– 2	–	–	6·975	4·250	–	–	
34	– 5½	– 5½	–	–	7·975	5·250	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote † on page 155.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
PERTH—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Highland	Kenmore		1,401	– 6½	– 6½	– 4½	– 4½	1
Western	Killin		2,402	– 3	– 3	– 4¼	– 4¼	2
Ditto	Kilmadock, C.		1,820	– 3½	– 3½	– 3	– 3	3
		Doune	940	– 3½	– 3½	– 3	– 3	4
Perth	Kilspindie		630	– 3	– 3	– 2¾	– 2¾	5
Western	Kincardine		1,277	– 2	– 2	– 2¼	– 2¼	6
Perth	Kinclaven		613	– 3	– 3	– 2½	– 2½	7
Ditto	Kinfauns		562	– 2½	– 2½	– 1¾	– 1¾	8
Eastern	Kinloch		192	–	–	– 2½	– 2½	9
Perth	Kinnaird		228	– 4	– 4	– 4½	– 4½	10
Ditto	Kinnoul, C.		328	– 4	– 4	– 3	– 3	11
		Perth (part of); R. & P.	3,402	– 4	– 4	– 3¾	– 3¾	12
Eastern	Kirkmichael		935	–	–	– 2¾	– 2¾	13
Western	Lecropt		273	–	–	–	–	14
Eastern	Lethendy		151	–	–	– 2½	– 2½	15
Highland	Logierait		1,220	– 4	– 4	– 1½	– 1½	16
		Aberfeldy (part of)	553	– 4	– 4	– 1½	– 1½	17
Perth	Longforgan		1,779	– 2¾	– 2¾	– 4¼	– 4¼	18
Central	Madderty		483	– 1¾	– 1¾	– 1¾	– 1¾	19
Eastern	Meigle, C.		660	– 2	– 2	– 3	– 3	20
Perth	Methven		1,747	– 4	– 4	– 1½	– 1½	21
Ditto	Moneydie		251	– 1½	– 1½	– 3	– 3	22
Central	Monivaird		590	– 2½	– 2½	– 3½	– 3½	23
		Crieff (part of)	3	– 2½	– 2½	– 3½	– 3½	24
Ditto	Monzie		501	– 2	– 2	– 2½	– 2½	25
Highland	Moulin		2,381	– 4	– 4	– 3	– 3	26
Central	Muckhart		542	– 3	– 3	– 3	– 3	27
Ditto	Muthill		2,016	– 4½	– 4½	– 2	– 2	28
		Crieff (part of)	107	– 4½	– 4½	– 2	– 2	29
Perth	Perth, E. U.		277	– 5	– 5	– 2	– 2	30
		Perth (part of) R. & P.	26,467	– 5	– 5	– 4	– 4	31
Western	Port of Monteith		1,092	– 3	– 3	– 3	– 3	32
Eastern	Rattray		442	– 5	– 5	– 3⅝	– 3⅝	33
		Rattray	2,225	– 5	– 5	– 3⅝	– 3⅝	34
Perth	Redgorton		1,369	– 4½	– 4½	– 3	– 3	35
Ditto	Rhynd		270	– 2	– 2	– 3½	– 3½	36
Ditto	St. Madoes		420	– 1¾	– 1¾	– 3½	– 3½	37
Eastern	St. Martins		871	– 4½	– 4½	– 6½	– 6½	38
Perth	Scone		2,100	– 4½	– 4½	– 3½	– 3½	39
		Perth (part of) R. & P.	50	– 4½	– 4½	– 3¾	– 3¾	40
Ditto	Tibbermore		1,092	– 2½	– 2½	– 2	– 2	41
Central	Trinity Gask		386	– 3¼	– 3¼	– 2¼	– 2¼	42
Highland	Weem		437	– 5	– 5	– 2	– 2	43
		TOTAL	122,185					

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
1	– 11¾	– 11¾	† –	† –	6·975	4·250	–	–	
2	– 7½	– 7½	(a)	(a)	6·975	4·250	–	–	(a) *Killin Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
3	– 7	– 7	–	–	6·975	4·250	–	–	
4	– 7	– 7	–	–	6·975	4·250	–	– 9	
5	– 5⅞	– 5⅞	–	–	7·975	5·250	–	–	
6	– 4½	– 4½	–	–	6·975	4·250	–	–	
7	– 5½	– 5½	–	–	7·975	5·250	–	–	
8	– 4½	– 4½	–	–	7·975	5·250	–	–	
9	– 2¾	– 2¾	–	–	6·850	4·125	–	–	
10	– 8¾	– 8¾	–	–	7·975	5·250	–	–	
11	– 7½	– 7½	–	–	7·975	5·250	–	–	
12	– 8½	– 8½	–	–	–	–	– 6½	2 2½	
13	– 2¾	– 2¾	–	–	6·850	4·125	–	–	
14	–	–	–	–	6·975	4·250	–	–	
15	– 2½	– 2½	–	–	6·850	4·125	–	–	
16	– 5½	– 5½	–	–	6·975	4·250	–	–	
17	– 5½	– 5½	–	–	6·975	4·250	– 4	– 9	
18	– 7⅛	– 7⅛	–	–	7·975	5·250	–	–	
19	– 3 5/16	– 3 5/16	–	–	6·975	4·250	–	–	
20	– 5½	– 5½	–	–	6·850	4·125	–	–	
21	– 5½	– 5½	–	–	7·975	5·250	–	–	
22	– 4½	– 4½	–	–	7·975	5·250	–	–	
23	– 5¾	– 5¾	–	–	6·975	4·250	–	–	
24	– 5¾	– 5¾	–	–	6·975	4·250	(b) – 11¼	(b) 1 3	(b) *Vide* note at Crieff Parish.
25	– 4½	– 4½	–	–	6·975	4·250	–	–	
26	– 7⅛	– 7⅛	(c)	(c)	6·975	4·250	–	–	(c) *Pitlochry Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
27	– 6½	– 6½	–	–	6·975	4·250	–	–	
28	– 6½	– 6½	(d)	(d)	6·975	4·250	–	–	(d) *Muthill Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *Muthill Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
29	– 6⅛	– 6⅛	–	–	6·975	4·250	(e) – 11¼	(e) 1 3	(e) *Vide* note at Crieff Parish.
30	– 7	– 7	–	–	7·975	5·250	–	–	
31	– 9	– 9	–	–	–	–	– 6½	2 2½	
32	– 6	– 6	–	–	6·975	4·250	–	–	
33	– 8½	– 8½	–	–	6·850	4·125	–	–	
34	– 8½	– 8½	–	–	6·850	4·125	–	– 4	
35	– 7⅝	– 7⅝	(f)	(f)	7·975	5·250	–	–	(f) *Stanley Special Water District.*—Assessment of 11*d.* on owners and 11*d.* on occupiers. *See* also Auchtergaven parish.
36	– 5 9/16	– 5 9/16	–	–	7·975	5·250	–	–	
37	– 5⅝	– 5⅝	–	–	7·975	5·250	–	–	
38	– 11	– 11	–	–	6·850	4·125	–	–	
39	– 8⅛	– 8⅛	(g)	(g)	7·975	5·250	–	–	(g) *Scone Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
40	– 8⅝	– 8⅝	–	–	–	–	– 6½	2 2½	
41	– 4⅛	– 4⅛	–	–	7·975	5·250	–	–	
42	– 5½	– 5½	–	–	6·975	4·250	–	–	
43	– 7½	– 7½	–	–	6·975	4·250	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote † on page 155.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
RENFREW:				s. d.	s. d.	s. d.	s. d.	
Upper	Abbey, C.	-	7,907	- 4½	- 4½	- 3½	- 3½	1
		Paisley (part of) P.	25,312	- 4½	- 4½	- 4¾	- 4¾	2
		Johnstone	2,668	- 4½	- 4½	- 3½	- 3½	3
Ditto	Cathcart	-	4,552	- 2½	- 2½	- 3	- 3½	4
		Glasgow (part of) R. & P.	11,957	- 2½	- 2½	- 3	- 3½	5
Ditto	Eaglesham	-	1,207	- 3½	- 3½	- 1	- 1	6
Ditto	Eastwood, C.	-	3,516	- 5½	- 5½	- 4½	- 4½	7
		Pollokshaws	10,228	- 5½	- 5½	- 4½	- 4½	8
		Glasgow (part of) R. & P.	2,298	- 5½	- 5½	- 4½	- 4½	9
Lower	Erskine, C.	-	1,691	- 2½	- 2½	- 4½	- 4½	10
Ditto	Greenock, C.	-	89	- 5½	- 5½	- 3	- 3	11
		Greenock, P.	63,423	- 5½	- 5½	- 4½	- 4½	12
		Port Glasgow (part of) P.	2,735	- 5½	- 5½	- 4¾	- 4¾	13
Ditto	Houston, C.	-	1,946	- 6	- 6	- 4¾	- 4¾	14
Ditto	Inchinnan, C.	-	567	- 3	- 3	- 4	- 4	15
Ditto	Inverkip, &c., C.	-	2,066	- 2½	- 2½	- 3½	- 3½	16
		Gourock	4,475	- 2½	- 2½	- 3¼	- 3¼	17
Ditto	Kilbarchan, C.	-	7,111	- 4	- 4	- 4	- 4	18
Ditto	Kilmalcolm	-	3,649	- 2	- 2	- 3½	- 3½	19
Ditto	Lochwinnoch, C.	-	3,477	- 4 7/16	- 4 7/16	- 2⅝	- 2⅝	20
Upper	Mearns	-	3,426	- 5½	- 5½	- 2¾	- 3	21
Ditto	Neilston, C.	-	11,374	- 9½	- 9½	- 4	- 4	22
	Paisley, C	Parish wholly burghal; Paisley (part of), P.	41,082	- 5	- 5	- 5	- 5	23
Lower	Port Glasgow, C.	-	23	- 9¾	- 9¾	- 3¾	- 3¾	24
		Port Glasgow (part of), P.	11,950	- 9¾	- 9¾	- 4½	- 4½	25
Upper	Renfrew, C.	-	2,530	- 6½	- 6½	- 5½	- 5½	26
		Renfrew, R. & P.	6,777	- 6½	- 6½	- 5½	- 5½	27
		Paisley (part of), P.	31	- 6½	- 6½	- 5½	- 5½	28
		TOTAL	245,067					
ROSS and CROMARTY.								
Mid Ross	Alness	-	1,039	- 5	- 5	- 4½	- 4½	29
Western	Applecross	-	1,786	1 10½	1 10½	- 4	- 4	30
Black Isle	Avoch	-	1,817	- 9	- 9	- 3½	- 3½	31
Lews	Barvas	-	6,494	3 8	3 8	- 3	- 3	32
Mid Ross	Contin	-	1,436	- 2½	- 2½	- 1½	- 1½	33
Black Isle	Cromarty, C.	-	669	1 2	1 2	- 2¼	- 2¼	34
		Cromarty, P.	1,338	1 2	1 2	- 2¼	- 2¼	35

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	d.	d.	s. d.	s. d.	
1	– 7⅜	– 7⅜	1 11/16	1 11/16	7·250	4·291	(a)	(a)	(a) *Vide* footnote † to page 149.
2	– 9	– 9	–	–	–	–	(b) – 8½	2 5	(b) Special Drainage District, No. 1, 2*d.* per £. on owners; Special Drainage District, No. 2, 3⅛*d.* per £. on owners; Special Drainage District, Nos. 3 and 4, 3*d.* per £. on owners.
3	– 7¾	– 7¾	–	–	1·209 (c)	·291 (c)	– 2½	1 11	(c) District road and Police rates excluded, burgh roads and police being managed by Police Commissioners.
4	– 5⅜	– 5 11/16	(d) 1 5/16	(d) 1 5/16	7.250	4·291	(e)	(e)	(d) *Clarkston Special Drainage District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
5	– 5⅜	– 5 11/16	–	–	–	–	(f) – 6½	(f) 2 7½	(e) *Vide* footnote † to page 149. (f) *Vide* note at Barony Parish, page 149.
6	– 4⅝	– 4⅝	(g) 1 5/16	(g) 1 5/16	7·250	4·291	–	–	(g) *Eaglesham Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
7	– 10¼	– 10¼	1 13/16	1 13/16	7·250	4·291	(h)	(h)	(h) *Vide* footnote † to page 149.
8	– 10¼	– 10¼	–	–	3·250 (i)	·291 (i)	(h) – 3	(h) 1 5	(i) District road rate excluded, burgh roads being managed by Police Commissioners.
9	– 10¼	– 10¼	–	–	–	–	(j) – 6½	(j) 2 7½	(j) *Vide* note at Barony Parish, page 149.
10	– 6⅞	– 6⅞	1 3/16	1 3/16	7·375	4·416	–	–	
11	– 8½	– 8½	1⅛	1⅛	7·375	4·416	–	–	
12	– 10	– 10	–	–	–	–	– 3⅜	3 5⅛	
13	– 10¼	– 10¼	–	–	–	–	– 5⅝	2 1⅞	
14	– 11	– 11	(k) 1 1/16	(k) 1 1/16	7·375	4·416	–	–	(k) *Bridge of Weir Special Water District.*—Special Assessment of 1*s.* 1½*d.* on owners and 1*s.* 1½*d.* on occupiers, but the general public health rate within district is only 1 3/16*d.* on owners and same on occupiers.
15	– 7	– 7	1 1/16	1 1/16	7·375	4·416	–	–	
16	– 6 5/16	– 6 5/16	(l) 1 1/16	(l) 1 1/16	7·375	4·416	–	–	(l) *Inverkip Special Water District.*—Special Assessment of 2½*d.* on owners and 2½*d.* on occupiers, but the *general* public health rate within district is only 1 9/16*d.* on owners and same on occupiers.
17	– 6 1/16	– 6 5/16	–	–	3·250 (i)	·291 (i)	– 2½	1 0½	*Inverkip Special Drainage District.*—Assessment of 4⅜*d.* on owners and 4⅜*d.* on occupiers.
18	– 8	– 8	(m) 1 1/16	(m) 1 1/16	7·375	4·416	–	–	(m) *Bridge of Weir and Ranfurly Special Water District.*—Assessment of 11½*d.* on owners and 11½*d.* on occupiers. *Linwood Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Kilbarchan Special Water District.*—Assessment of 6⅜*d.* on owners and 6⅜*d.* on occupiers. *Kilbarchan Special Drainage District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *Note.*—The *general* public health rate within Water Districts is only 1 3/16*d.*
19	– 5 9/16	– 5 9/16	(n) 1 3/16	(n) 1 3/16	7·375	4·416	–	–	(n) *Kilmalcolm Special Water District.*—Special Assessment of 7⅜*d.* on owners and 7⅜*d.* on occupiers, but the *general* public health assessment within district is only 1 3/16*d.* on owners and same on occupiers.
20	– 7 1/16	– 7 1/16	(o) 1 1/16	(o) 1 1/16	7·375	4·416	–	–	(o) *Lochwinnoch Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers. The *general* public health rate in district is only 1 3/16*d.* on owners and same on occupiers.
21	– 8⅜	– 8⅜	1 1/16	1 1/16	7·250	4·291	–	–	
22	1 2	1 2	(p) 1 1/16	(p) 1 1/16	7·250	4·291	(q)	(q)	(p) *Neilston Special Water District.*—Assessment of 10*d.* on owners and 10*d* on occupiers.
23	– 10	– 10	–	–	–	–	– 8½	2 5	(q) *Vide* footnote † to page 149.
24	1 1½	1 1½	2	2	7·375	4·416	–	–	
25	1 2¼	1 2¼	–	–	–	–	– 5⅛	2 1⅞	
26	– 11⅜	– 11⅜	1 1/16	2 1/16	7·250	4·291	(r)	(r)	(r) *Vide* footnote † to page 149.
27	– 11⅜	– 11⅜	–	–	–	–	(r) – 2½	(r) 1 4½	
28	– 11⅜	– 11⅜	–	–	–	–	– 8½	2 5	
29	– 9⅛	– 9⅛	·200	·200	4·938	1·862	–	–	
30	2 3	2 3	·750	·750	6·438	3·362	–	–	
31	1 1	1 1	(s)	(s)	7·088	3·112	–	–	(s) *Avoch Special Water and Drainage District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
32	4 –	4 –	2·250	2·250	6·938	3·862	–	–	
33	– 4⅛	– 4⅛	·200	·200	4·938	1·862	–	–	
34	1 5¼	1 5½	–	–	7·088	3·112	–	–	
35	1 5¼	1 5¼	–	–	–	–	– 3	2 9	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES per £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ROSS—*contin ued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Mid Ross	Dingwall		276	– 8	– 8	– 4½	– 4½	1
		Dingwall, R. & P.	2,300	– 8	– 8	– 4½	– 4½	2
Easter Ross	Edderton		642	– 6½	– 6½	– 2	– 2	3
Ditto	Fearn		1,900	– 6¼	– 6¼	– 3½	– 3½	4
Mid Ross	Fodderty		1,597	– 8½	– 8½	– 2	– 2	5
Western	Gairloch		4,181	1 –	1 –	– 1	– 1	6
South Western	Glenshiel		394	– 9	– 9	– 5	– 5	7
Black Isle	Killearnan		951	– 11½	– 11½	– 2	– 2	8
Easter Ross	Kilmuir Easter		1,024	– 7	– 7	– 5½	– 5½	9
Mid Ross	Kiltearn		1,301	– 5	– 5	– –½	– –½	10
Easter Ross	Kincardine		1,417	– 5	– 5	– 4	– 4	11
South Western	Kintail		588	– 9	– 9	– 4	– 4	12
Black Isle	Knockbain		1,667	– 10	– 10	– 3¼	– 3¼	13
South Western	Lochalsh		1,863	1 4½	1 4½	– 8½	– 8½	14
Mid Ross	Lochbroom		3,910	1 2	1 2	– 3½	– 3½	15
South Western	Lochcarron		1,642	– 7½	– 7½	– 6	– 6	16
Lews	Lochs		4,676	3 –	3 –	– 3	– 3	17
Easter Ross	Logie Easter		870	– 7	– 7	– 5½	– 5½	18
Ditto	Nigg, C.		930	– 8½	– 8½	– 4½	– 4½	19
Black Isle	Resolis		1,339	1 –	1 –	– 3½	– 3½	20
Ditto	Rosemarkie		472	– 8	– 8	– 4	– 4	21
		Fortrose, R. & P.	871	– 8	– 8	– 4	– 4	22
Easter Ross	Rosskeen		2,363	1 –½	1 –½	– 5	– 5	23
		Invergordon	1,117	1 –½	1 –½	– 5	– 5	24
Lews	Stornoway		8,413	1 4	1 4	– 3	– 3	25
		Stornoway	3,386	1 4	1 4	– 3	– 3	26
Easter Ross	Tain, C.		1,182	– 8½	– 8½	– 5½	– 5½	27
		Tain, R & P.	1,636	– 8½	– 8½	– 5½	– 5½	28
Ditto	Tarbat		1,703	1 –	1 –	– 3	– 3	29
Lews	Uig		4,621	1 7	1 7	– 3½	– 3½	30
Mid Ross	Urquhart		2,328	1 3	1 3	– 6	– 6	31
Ditto	Urray		2,283	– 6	– 6	– 3	– 3	32
		TOTAL	78,727					
ROXBURGH:								
Jedburgh	Ancrum		1,241	– 2¾	– 2¾	– 3½	– 3½	33
Ditto	Bedrule, E. U.		246	– 2½	– 2½	– 4½	– 4½	34
Melrose	Bowden		694	– 3	– 3	– 3½	– 3½	35
Liddesdale	Castleton		2,023	– 1½	– 1½	– 3½	– 3½	36
Hawick	Cavers, E. U.		1,497	– 1½	– 1½	– 3¾	– 3¾	37
Jedburgh	Crailing		600	– 2	– 2	– 4	– 4	38
Kelso	Eckford		757	– 2¾	– 2¾	– 4¼	– 4¼	39
Ditto	Ednam		581	– 1¾	– 1¾	– 2½	– 2½	40
Hawick	Hawick		581	– 5	– 5	– 3½	– 3½	41
		Hawick (part of), P.	13,767	– 5	– 5	– 3	– 3	42
Jedburgh	Hobkirk, E. U.		631	– 1	– 1	– 2¼	– 2¼	43
Kelso	Hownam		223	– 1	– 1	– 2¾	– 2¾	44
Jedburgh	Jedburgh, C.		1,417	– 5⅝	– 5⅝	– 1⅛	– 1⅛	45
		Jedburgh, R.	3,397	– 5⅝	– 5⅝	– 6	– 6	46

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	1 1¾	1 1¾	·200	·200	4·938	1·862	–	–	
2	1 1¾	1 1¾	–	–	–	–	– 2½	1 6½	
3	– 8⅝	– 8⅝	·150	·150	6·188	3·112	–	–	
4	– 10½	– 10½	·150	·150	6·188	3·112	–	–	
5	– 10½	– 10½	(*a*) ·200	(*a*) ·200	4·938	1·862	–	–	(*a*) *Strathpeffer Special Water and Drainage District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
6	1 1½	1 1½	·800	·800	6·438	3·362	–	–	
7	1 3	1 3	·100	·100	5·688	2·612	–	–	
8	1 1⅝	1 1⅝	–	–	8·188	3·112	–	–	
9	1 –⅝	1 –⅝	·150	·150	6·188	3·112	–	–	
10	– 5¾	– 5¾	(*b*) ·200	(*b*) ·200	4·938	1·862	–	–	(*b*) *Evanton Special Water and Drainage District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
11	– 9½	– 9½	·150	·150	6·188	3·112	–	–	
12	1 1½	1 1½	·100	·100	5·688	2·612	–	–	
13	1 1½	1 1½	(*c*)	(*c*)	8·188	3·112	–	–	(*c*) *Munlochy Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
14	2 1½	2 1½	·100	·100	5·688	2·612	–	–	
15	1 6	1 6	(*d*) ·200	(*d*) ·200	5·538	1·862	–	–	(*d*) *Ullapool Special Water District.*—Assessment of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers.
16	1 2	1 2	·100	·100	5·688	2·612	–	–	
17	3 4	3 4	2·250	2·250	6·938	3·862	–	–	
18	1 –½	1 –½	·150	·150	6·188	3·112	–	–	
19	1 1½	1 1½	·150	·150	6·188	3·112	–	–	
20	1 4	1 4	–	–	7·088	3·112	–	–	
21	1 –¼	1 –¼	–	–	7·088	3·112	–	–	
22	1 –¼	1 –¼	–	–	–	–	– 3½	– 3½	
23	1 5¾	1 5¾	·200	·200	6·188	3·112	–	–	
24	1 5¾	1 5¾	–	–	6·188	3·112	– 1½	1 8½	
25	1 8	1 8	2·250	2·250	6·938	3·862	–	–	
26	1 8	1 8	–	–	(*e*) 3·438	(*e*) ·362	– 2½	1 2½	(*e*) District road rate excluded, burgh roads being managed by Police Commissioners.
27	1 3½	1 3½	·150	·150	6·188	3·112	–	–	
28	1 3½	1 3½	–	–	–	–	– 7	– 3	
29	1 3½	1 3½	–	–	6·188	3·112	–	–	
30	1 11½	1 11½	2·250	2·250	6·938	3·862	–	–	
31	1 10½	1 10½	·200	·200	6·938	1·862	–	–	
32	– 9¼	– 9¼	(*f*) ·200	(*f*) ·200	(*g*) 4·938	1·862	–	–	(*f*) *Ord Village Special Water and Drainage District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers. (*g*) In addition a rate of 2*d.* was levied upon owners in that part of Urray situated in the Seventh Road Debt District of the county.
33	– 6¾	– 6¾	(*h*) ·200	(*h*) ·200	8·100	4·100	–	–	(*h*) *Ancrum Special Water District.*—Assessment of 7·5*d.* on owners and 7·5*d.* on occupiers.
34	– 6¾	– 6¾	·200	·200	8·100	4·100	–	–	
35	– 7	– 7	·200	·200	7·850	3·850	–	–	
36	– 5½	– 5½	·200	·200	6·100	2·100	–	–	
37	– 5½	– 5½	(*i*) ·200	(*i*) ·200	7·350	3·350	–	–	(*i*) *Denholm Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
38	– 6⅛	– 6⅛	·200	·200	8·100	4·100	–	–	
39	– 7⅛	– 7⅛	·300	·300	7·350	3·350	–	–	
40	– 4⅝	– 4⅝	·300	·300	7·350	3·350	–	–	
41	– 8⅝	– 8⅝	·200	·200	7·350	3·350	–	–	
42	– 8⅛	– 8⅛	–	–	–	–	– 3	3 –	
43	– $3\frac{7}{24}$	– $3\frac{7}{24}$	·200	·200	8·100	4·100	–	–	
44	– 4⅝	– 4⅝	·300	·300	7·350	3·350	–	–	
45	– $7\frac{7}{12}$	– $7\frac{7}{12}$	·200	·200	8·100	4·100	–	–	
46	1 –$\frac{1}{12}$	1 –$\frac{1}{12}$	–	–	–	–	(*j*) – 3½	1 9½	(*j*) Bowgate drainage district, 8*d.* per £. on owners.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
ROXBURGH—*continued.*				s. d.	s. d.	s. d.	d.	
Kelso	Kelso		555	– 4⅝	– 4⅝	– 7½	– 7½	1
		Kelso (part of)	4,175	– 4⅝	– 4⅝	– 7½	– 7½	2
Hawick	Kirkton		320	– 1½	– 1½	– 4½	– 4½	3
Melrose	Lilliesleaf		649	– 2½	– 2½	– 2½	– 2½	4
Kelso	Linton		468	– 2½	– 2½	– 4½	– 4½	5
Ditto	Mackerston		401	– $1\frac{7}{12}$	– $1\frac{7}{12}$	– 2½	– 2½	6
Melrose	Maxton		473	– 2	– 2	– 2	– 2	7
Ditto	Melrose		4,882	– 4	– 4	– 3½	– 3½	8
Jedburgh	Minto		430	– 2	– 2	– 4½	– 4½	9
Kelso	Morebattle		846	– 1⅞	– 1⅞	– 3½	– 3½	10
Jedburgh	Oxnam, E. U.		684	– 1½	– 1½	– 2	– 2	11
Hawick	Roberton		455	– 1	– 1	– 4½	– 4½	12
Kelso	Roxburgh		945	– 2½	– 2½	– 3½	– 3½	13
		Kelso (part of)	9	– 2½	– 2½	– 3½	– 3½	14
Melrose	St. Boswells		962	– 2	– 2	– 1¾	– 1¾	15
Kelso	Smailholm		340	– 2¼	– 2¼	– 2½	– 2½	16
Jedburgh	Southdean		672	– 1½	– 1½	– 2	– 2	17
Kelso	Sprouston		1,006	– 2	– 2	– 3	– 3	18
Ditto	Stitchel		314	– ⅞	– ⅞	– 3	– 3	19
Hawick	Wilton		938	– 4½	– 4½	– 3	– 3	20
		Hawick (part of), P.	5,437	– 4½	– 4½	– 3	– 3	21
Kelso	Yetholm		884	– 7¾	– 7¾	– 2	– 2	22
		TOTAL	53,500					
SELKIRK (County not divided into Districts.)	Ashkirk		479	– 1¼	– 1¼	– 3½	– 3½	23
	Ettrick, E. U.		414	– 2	– 2	– 2⅝	– 2⅝	24
	Galashiels		689	– 3⅞	– 3⅞	– 2⅝	– 2⅝	25
		Galashiels, P.	17,252	– 3⅞	– 3⅞	– 4½	– 4½	26
	Kirkhope		500	– 2	– 2	– 3⅛	– 3⅛	27
	Selkirk, E. U.		1,636	– 2⅜	– 2⅜	– 2⅜	– 2⅜	28
		Selkirk, R. & P.	5,662	– 2⅜	– 2⅜	– 4	– 4	29
	Yarrow		638	– 1½	– 1½	– 3½	– 3½	30
		TOTAL	27,270					
STIRLING:								
Eastern	Airth, C.		1,325	– 2	– 2	– 5	– 5	31
Western	Baldernock		553	– 2½	– 2½	– 4½	– 4½	32
Ditto	Balfron, C.		1,203	– 6½	– 6½	– 4½	– 4½	33
Eastern	Bothkennar C.		2,025	– 3	– 3	– 4½	– 4½	34
		Grangemouth (part of)	2,109	– 3	– 3	– 3¾	– 3¾	35
Western	Buchanan		658	– 1	– 1	– 2⅜	– 2⅜	36
Ditto	Campsie, C.		5,338	– 6½	– 6½	– 4½	– 4½	37
Central	Denny, C.		3,290	– 5½	– 5½	– 3⅜	– 3⅜	38
		Denny, &c. (part of)	3,083	– 5½	– 5½	– 3⅜	– 3⅜	39

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County in Scotland, in the Year 1892–93—*continued*.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	*Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental Levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	1 –$\frac{3}{4}$	1 –$\frac{3}{4}$	·300	·300	7·350	3·350	–	–	
2	1 –$\frac{3}{4}$	1 –$\frac{3}{4}$	–	–	7·350	3·350	–	1 8	
3	– 6$\frac{1}{4}$	– 6$\frac{1}{4}$	·200	·200	7·350	3·350	–	–	
4	– 5$\frac{1}{8}$	– 5$\frac{1}{8}$	·200	·200	7·850	3·850	–	–	
5	– 7$\frac{9}{12}$	– 7$\frac{9}{12}$	·300	·300	7·350	3·350	–	–	
6	– 4$\frac{1}{12}$	– 4$\frac{1}{12}$	·300	·300	7·350	3·350	–	–	
7	– 4$\frac{1}{4}$	– 4$\frac{1}{4}$	·200	·200	7·850	3·850	–	–	
8	– 7$\frac{1}{8}$	– 7$\frac{1}{8}$	(*a*) ·200	(*a*) ·200	7·850	3·850	–	–	(*a*) *Melrose Special Drainage District.*—Assessment of 1·5*d.* on owners and 1·5*d* on occupiers. *Newtown Special Water District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Newtown Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
9	– 6$\frac{3}{4}$	– 6$\frac{3}{4}$	·200	·200	8·100	4·100	–	–	
10	– 5$\frac{1}{2}$	– 5$\frac{1}{2}$	·300	·300	7·350	3·350	–	–	
11	– 3$\frac{1}{2}$	– 3$\frac{1}{2}$	·200	·200	8·100	4·100	–	–	
12	– 5$\frac{5}{8}$	– 5$\frac{5}{8}$	·200	·200	7·350	3·350	–	–	
13	– 6	– 6	·300	·300	7·350	3·350	–	–	
14	– 6	– 6	–	–	7·350	3·350	–	1 8	
15	– 4	– 4	(*b*) ·200	(*b*) ·200	7·850	3·850	–	–	(*b*) *St. Boswell's Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *St. Boswell's Special Sewerage District.*—Assessment of 5*d.* on owners only.
16	– 4$\frac{3}{4}$	– 4$\frac{3}{4}$	·300	·300	7·350	3·350	–	–	
17	– 3$\frac{3}{4}$	– 3$\frac{3}{4}$	·200	·200	8·100	4·100	–	–	
18	– 5$\frac{1}{8}$	– 5$\frac{1}{8}$	·300	·300	7·350	3·350	–	–	
19	– 3$\frac{7}{8}$	– 3$\frac{7}{8}$	·300	·300	7·350	3·350	–	–	
20	– 8	– 8	·200	·200	7·350	3·350	–	–	
21	– 8	– 8	–	–	–	–	– 3	3 –	
22	– 10	– 10	·300	·300	7·350	3·350	–	–	
23	– 4$\frac{3}{4}$	– 4$\frac{3}{4}$	†	†	8·000	4·250	–	–	
24	– 4$\frac{1}{2}$	– 4$\frac{1}{2}$	–	–	8·000	4·250	–	–	
25	– 6$\frac{7}{8}$	– 6$\frac{7}{8}$	–	–	8·000	4·250	–	–	
26	– 8$\frac{5}{8}$	– 8$\frac{5}{8}$	–	–	–	–	– 4$\frac{1}{2}$	2	
27	– 6$\frac{1}{8}$	– 6$\frac{1}{8}$	–	–	8·000	4·250	–	–	
28	– 5$\frac{1}{2}$	– 5$\frac{1}{2}$	–	–	8·000	4·250	–	–	
29	– 6$\frac{1}{4}$	– 6$\frac{1}{4}$	–	–	–	–	11$\frac{1}{4}$	1 5$\frac{1}{4}$	
30	– 4$\frac{1}{8}$	– 4$\frac{1}{8}$	–	–	8·000	4·250	–	–	
31	– 7$\frac{7}{7}$	– 7$\frac{7}{7}$	‡	‡	5·812	4·287	–	–	
32	– 6$\frac{1}{8}$	– 6$\frac{1}{8}$	–	–	5·812	4·287	–	–	
33	– 11	– 11	(*c*)	(*c*)	5·812	4·287	–	–	(*c*) *Balfron Special Water District.*—Assessment of $\frac{1}{16}$*d.* on owners and $\frac{1}{16}$*d.* on occupiers.
34	– 7$\frac{1}{2}$	– 7$\frac{1}{2}$	–	–	5·812	4·287	–	–	
35	– 6$\frac{3}{4}$	– 6$\frac{3}{4}$	–	–	(*d*) 2·562	(*d*) 1·037	(*e*) – 3	(*e*) 1 9	(*d*) District road rate excluded, burgh roads being managed by Police Commissioners. (*e*) In the special drainage district the total rate per £. is higher by 3*d.* per £. on owners and occupiers respectively, than in the remainder of the burgh.
36	– 3$\frac{1}{4}$	– 3$\frac{1}{4}$	–	–	5·812	4·287	–	–	
37	– 11$\frac{1}{2}$	– 11$\frac{1}{2}$	(*f*)	(*f*)	5·812	4·287	–	–	(*f*) *Lennoxtown Special Water District.*—Assessment of 4$\frac{1}{2}$*d.* on owners and 4$\frac{1}{2}$*d.* on occupiers. *Lennoxtown Special Drainage District.*—Assessment of $\frac{3}{4}$*d.* on owners and $\frac{3}{4}$*d.* on occupiers.
38	– 9$\frac{1}{8}$	– 9$\frac{1}{8}$	(*g*)	(*g*)	6·812	5·287	–	–	(*g*) *Denny Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
39	– 9$\frac{1}{8}$	– 9$\frac{1}{8}$	–	–	6·812	5·287	–	(*h*) 2 3	(*h*) Special water district 1*s.* per £. on occupiers.

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† No Public Health Rate levied by County Council in 1892–93. Expenditure met out of balances brought forward from previous year.
‡ No Public Health Rate levied by Stirling County Council in 1892–93. Expenditure chiefly defrayed out of balances brought forward, supplemented by Exchequer Grants.

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
STIRLING—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
Western	Drymen		1,512	– 1½	– 1½	– 3½	– 3½	1
Central	Dunipace, C.		638	– 4½	– 4½	– 5	– 5	2
		Denny, &c. (part of)	1,078	– 4½	– 4½	– 5	– 5	3
Eastern	Falkirk, C.		9,416	– 5½	– 5½	– 7	– 7	4
		Falkirk, P.	17,312	– 5½	– 5½	– 8	– 8	5
		Grangemouth (part of)	4,003	– 5½	– 5½	– 4	– 4	6
Western	Fintry, C.		357	– 3½	– 3½	– 4½	– 4½	7
Central	Gargunnock, C.		674	– 3	– 3	– 2½	– 2½	8
Western	Killearn		1,182	–	–	– 2	– 2	9
Central	Kilsyth		1,351	– 5	– 5	– 3	– 3	10
		Kilsyth	6,073	– 5	– 5	– 2	– 2	11
Ditto	Kippen, C.		1,486	– 3½	– 3½	– 4½	– 4½	12
Eastern	Larbert, C.		8,340	– 4	– 4	– 7½	– 7½	13
Central	Logie, C.		1,045	– 2½	– 2½	– 3½	– 3½	14
		Bridge of Allan	3,207	– 2½	– 2½	– 3½	– 3½	15
Eastern	Muiravonside, C.		3,671	– 2½	– 2½	– 3½	– 3½	16
Ditto	Polmont, C.		4,707	– 4	– 4	– 3½	– 3½	17
		Grangemouth (part of)	242	– 4	– 4	– 3½	– 3½	18
Central	St. Ninians, C.		6,739	– 3½	– 3½	– 3½	– 3½	19
		Stirling, R. & P. (part of).	2,832	– 3½	– 3½	– 4	– 4	20
Eastern	Slamannan		6,731	– 3	– 3	– 3½	– 3½	21
Central	Stirling		221	– 6	– 6	– 4	– 4	22
		Stirling, R. & P. (part of).	13,949	– 6	– 6	– 4	– 4	23
Western	Strathblane		1,671	– 2	– 2	– 2½	– 2½	24
		TOTAL	118,021					
SUTHERLAND								
(County not divided into Districts).	Assynt		2,551	1 1½	1 1½	– 9	– 9	25
	Clyne		1,713	– 9	– 9	– 6	– 6	26
	Creich		2,013	– 8	– 8	– 4½	– 4½	27
	Dornoch		1,817	– 7	– 7	– 6	– 6	28
		Dornoch, R. & P.	514	– 7	– 7	– 6	– 6	29
	Duirness		960	– 11	– 11	– 8	– 8	30
	Eddrachillis		1,409	– 11	– 11	– 8	– 8	31
	Farr		2,750	1 –	1 –	– 5	– 5	32
	Golspie		1,451	– 6	– 6	– 3	– 3	33

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E. U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County in Scotland, in the Year 1892–93—*continued*.

	Incidence of General Rates in each Rating Area.								NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 5	– 5	–	–	5·812	4·287	–	–	
2	– 9¼	– 9¼	–	–	6·812	5·287	–	–	
3	– 9¼	– 9¼	–	–	6·812	5·287	–	(*a*) 2 3	(*a*) *Vide* note at Denny Parish.
4	1 1	1 1	(*b*)	(*b*)	5·812	4·287	–	–	(*b*) *Laurieston Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Camelon Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
5	1 2	1 2	–	–	(*c*) 2·925	(*c*) ·250	– 7	2 5½	(*c*) Burgh forms a special *police* district of county.
6	– 10	– 10	–	–	2·562(*d*)	1·037(*d*)	(*e*) – 3	(*e*) 1 9	(*d*) District road rate excluded, burgh roads being managed by Police Commissioners.
7	– 8½	– 8½	–	–	5·812	4·287	–	–	(*e*) *Vide* note at Bothkennar Parish.
8	– 5½	– 5½	–	–	6·812	5·287	–	–	
9	– 2	– 2	–	–	5·812	4·287	–	–	
10	– 8½	– 8½	–	–	6·812	5·287	–	–	
11	– 7¼	– 7¼	–	–	2·562(*d*)	1·037(*d*)	1 –½	1 10	
12	– 7¾	– 7¾	–	–	6·812	5·287	–	–	
13	1 –	1 –	(*f*)	(*f*)	5·812	4·287	–	–	(*f*) *Stenhousemuir Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
14	– 5⅝	– 5⅝	(*g*)	(*g*)	6·812	5·287	–	–	(*g*) *Causewayhead Special Water District.*—Assessment of 8¼*d.* on owners and 8¼*d.* on occupiers.
15	– 5⅝	– 5⅝	–	–	2·562(*d*)	1·037(*d*)	– 3½	– 9	*Causewayhead Special Drainage District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
16	– 5¾	– 5¾	–	–	5·812	4·287	–	–	
17	– 7½	– 7½	(*h*)	(*h*)	5·812	4·287	–	–	(*h*) *Redding Special Drainage District.*—Assessment of 2¾*d.* on owners and 2¾*d.* on occupiers.
18	– 7¾	– 7¾	–	–	2·562(*d*)	1·037(*d*)	(*i*) – 3	(*i*) 1 9	(*i*) *Vide* note at Bothkennar Parish.
19	– 6½	– 6½	(*j*)	(*j*)	6·812	5·287	–	(*k*)	(*j*) *Bannockburn Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers.
20	– 7¼	– 7¼	–	–	–	–	– –⅜	1 7¾	*Cambusbarron Special Water District.*—Assessment of 11½*d.* on owners and 11½*d.* on occupiers.
21	– 6½	– 6½	–	–	5·812	4·287	–	–	(*k*) Partly in extended limits o Stirling water supply district, water rate 8*d.* per £. on occupiers.
22	– 10	– 10	–	–	6·812	5·287	–	(*l*)	(*l*) Partly in extended limits of Stirling water supply district, water rate 8*d.* per £. on occupiers.
23	– 10	– 10	–	–	–	–	– –⅜	1 7¾	
24	– 4⅝	– 4⅝	(*m*)	(*m*)	5·812	4·287	(*n*)	(*n*)	(*m*) *Edinkiln Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Netherton Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. (*n*) *See* footnote † on page 149.
25	1 11	1 11	† (*o*)	† (*o*)	8·338	4·621	–	–	(*o*) *Lochinver Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
26	1 3½	1 3½	(*p*)	(*p*)	8·338	4·621	–	–	(*p*) *Brora Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
27	1 –⅜	1 –⅜	–	–	8·338	4·621	–	–	
28	1 1½	1 1½	–	–	8·338	4·621	–	–	
29	1 1½	1 1½	–	–	–	–	(*q*) – 11½	(*q*) – 8	(*q*) Special water supply and drainage district, 10*d.* per £. on owners and 10*d.* per £. on occupiers.
30	1 7	1 7	–	–	8·338	4·621	–	–	
31	1 7¼	1 7¼	–	–	8·338	4·621	–	–	
32	1 5	1 5	–	–	8·338	4·621	–	–	
33	– 9¼	– 9¼	–	–	8·338	4·621	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† In Sutherlandshire Public Health Expenditure in 1892–93 defrayed out of Appropriation from Exchequer Grant (Highlands and Islands).

TABLE showing the Rates per £. of Assessment falling on Owners and Occupiers

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	PAROCHIAL RATES PER £. OF NET RENTAL.				
				Poor Law Acts.		Education Acts.		
				Owners.	Occupiers.	Owners.	Occupiers.	
SUTHERLAND—*continued.*				*s. d.*	*s. d.*	*s. d.*	*s. d.*	
(County not divided into Districts.)	Kildonan		1,828	– 5	– 5	– 3	– 3	1
	Lairg		1,169	– 9	– 9	– 4	– 4	2
	Loth		528	– 6	– 6	– 2½	– 2½	3
	Rogart		1,268	– 8	– 8	– 3	– 3	4
	Tongue		1,925	1 6	1 6	– 4	– 4	5
		TOTAL	21,896					
WIGTOWN:								
Lower	Glasserton		1,154	– 3	– 3	– 3	– 3	6
Upper	Inch		2,161	– 4½	– 4½	– 3	– 3	7
		Stranraer (part of), R.	1,820	– 4½	– 4½	– 5	– 5	8
Ditto	Kirkcolm		1,705	– 4½	– 4½	– 3½	– 3½	9
Lower	Kirkinner		1,455	– 3½	– 3½	– 3	– 3	10
Upper	Kirkmaiden		2,192	– 5½	– 5½	– 5½	– 5½	11
Lower	Kirkowen		1,263	– 7	– 7	– 3½	– 3½	12
Upper	Leswalt		1,105	– 6	– 6	– 4	– 4	13
		Stranraer (part of), R.	1,215	– 6	– 6	– 5	– 5	14
Ditto	New Luce		588	– 4½	– 4½	– 2½	– 2½	15
Ditto	Old Luce		2,517	– 3	– 3	– 3	– 3	16
Lower	Mochrum		2,166	– 5	– 5	– 4	– 4	17
Ditto	Penninghame, C.		1,261	– 4½	– 4½	– 2	– 2	18
		Newton Stewart	2,332	– 4½	– 4½	– 2	– 2	19
Upper	Portpatrick		1,219	– 8½	– 8½	– 4½	– 4½	20
Lower	Sorby, C.		1,563	– 3½	– 3½	– 2½	– 2½	21
Upper	Stoneykirk		2,703	– 6	– 6	– 3½	– 3½	22
Ditto	Stranraer, C.	Parish wholly burghal, Stranraer (part of), R.	3,158	– 9	– 9	– 5	– 5	23
Lower	Whithorn		1,171	– 5½	– 5½	– 3½	– 3½	24
		Whithorn, R.	1,403	– 5½	– 5½	– 3½	– 3½	25
Ditto	Wigtown, C.		402	– 5	– 5	– 5½	– 5½	26
		Wigtown, R.	1,509	– 5	– 5	– 5½	– 5½	27
		TOTAL	36,062					
ZETLAND:								
Mainland	Bressay		802	2 4½	2 4½	– 4	– 4	28
Ditto	Delting		1,512	2 8	2 8	1 –½	1 –½	29
Ditto	Dunrossness		3,752	2 –	2 –	– 7	– 7	30
North Isles	Fetlar		363	2 10	2 10	– 11	– 11	31
Mainland	Lerwick		1,868	1 2½	1 2½	– 2½	– 2½	32
		Lerwick	3,889	1 2½	1 2½	– 2½	– 2½	33
Ditto	Nesting		2,589	3 4	3 4	1 –	1 –	34
Ditto	North Mavine		2,197	2 6	2 6	1 –	1 –	35
Ditto	Sandsting		2,562	2 5½	2 5½	1 –	1 –	36
Ditto	Tingwall		2,329	2 9	2 9	– 7½	– 7½	37
North Isles	Unst		2,280	1 11	1 11	– 8	– 8	38
Mainland	Walls		2,057	3 8½	3 8½	1 2½	1 2½	39
North Isles	Yell		2,511	2 9	2 9	1 1	1 1	40
		TOTAL	28,711					

The letters R. & P. denote Royal and Parliamentary Burghs.

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U. The populations of burghs apply to the police area.

in each Rating Area,—Parish, Burgh, and County in Scotland, in the Year 1892–93—*continued.*

	Incidence of General Rates in each Rating Area.								Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included among the General Rates in preceding Columns.)
	* Total Parochial Rates per £. of Net Rental.		Public Health Rate per £. of Net Rental levied by County Councils.		Total County Rates per £. of Assessable Rental, including Roads Rate levied by Districts, but excluding Public Health Rate.		Total Burgh Rates per £. of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	*s. d.*	*d.*	*d.*	*d.*	*d.*	*s. d.*	*s. d.*	
1	– 8½	– 8½	†(*a*)	†(*a*)	8·338	4·621	–	–	(*a*) *Helmsdale Special Water and Drainage District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
2	1 1½	1 1½	–	–	8·338	4·621	–	–	
3	– 8$\frac{13}{16}$	– 8$\frac{13}{16}$	–	–	8·338	4·621	–	–	
4	– 11¼	– 11¼	–	–	8·338	4·621	–	–	
5	1 11	1 11	–	–	8·333	4·621	–	–	
6	– 6	– 6	‡	‡	5·915	3·652	–	–	
7	– 7⅛	– 7⅛	·500	·500	6·165	3·902	–	–	
8	– 9⅛	– 9⅛	–	–	–	–	– 4½	2 5½	
9	– 8½	– 8½	–	–	6·165	3·902	–	–	
10	– 6⅛	– 6⅛	–	–	5·915	3·652	–	–	
11	– 11½	– 11½	(*b*)	(*b*)	6·165	3·902	–	–	(*b*) *Drummore Special Water District.*—Assessment of 5·5*d.* on owners and 5·5*d.* on occupiers.
12	– 10¼	– 10¼	–	–	5·915	3·652	–	–	
13	– 10	– 10	–	–	6·165	3·902	–	–	
14	– 11	– 11	–	–	–	–	– 4½	2 5½	
15	– 7$\frac{3}{16}$	– 7$\frac{3}{16}$	–	–	6·165	3·902	–	–	
16	– 6½	– 6½	–	–	6·165	3·902	–	–	
17	– 9	– 9	(*c*)	(*c*)	5·915	3·652	–	–	(*c*) *Portwilliam Special Water District.*—Assessment of 4·5*d.* on owners and 4·5*d.* on occupiers.
18	– 7⅞	– 7⅞	–	–	5·915	3·652	–	–	
19	– 7⅞	– 7⅞	–	–	5·915	3·652	–	1 6½	
20	1 1⅛	1 1⅛	–	–	6·165	3·902	–	–	
21	– 6	– 6	–	–	5·915	3·652	–	–	
22	– 9½	– 9½	–	–	6·165	3·902	–	–	
23	1 2	1 2	–	–	–	–	– 4½	2 5½	
24	– 9¼	– 9¼	–	–	5·915	3·652	–	–	
25	– 9¼	– 9¼	–	–	–	–	– 9¼	1 1¼	
26	– 11$\frac{5}{16}$	– 11$\frac{5}{16}$	–	–	5·915	3·652	–	–	
27	11$\frac{5}{16}$	– 11$\frac{5}{16}$	–	–	–	–	– 2½	– 2½	
28	2 9	2 9	–½	–½	7·500	2·750	–	–	
29	3 9½	3 9½	–½	–½	15·000	5·750	–	–	
30	2 7½	2 7½	–½	–½	10·500	5·750	–	–	
31	3 9½	3 9½	–½	–½	6·000	1·250	–	–	
32	1 7	1 7	2½	2½	6·750	2·000	–	–	
33	1 7	1 7	–	–	6·750	2·000	– 3	2 4	
34	4 5½	4 5½	–½	–½	8·000	3·250	–	–	
35	3 6⅝	3 6⅝	–½	–½	14·250	3·000	–	–	
36	3 6	3 6	–½	–½	15·500	6·000	–	–	
37	3 5	3 5	–½	–½	9·250	4·500	–	–	
38	2 7½	2 7½	–½	–½	6·750	1·250	–	–	
39	5 –	5 –	–½	–½	14·750	4·000	–	–	
40	3 10¾	3 10¾	–½	–½	12·500	3·000	–	–	

* This column includes the preceding columns of Poor and Education Rates, and also Registration, Valuation, and Burial Ground Rates.
† *See* footnote † to page 167.
‡ Public Health Expenditure in Wigtownshire in 1892–93, chiefly defrayed out of balances brought forward and Exchequer Grant Appropriations.

(*b*) SUPPLMENTARY TABLE showing RATE per £. of ASSESSMENTS (other than the Public Health Assessment*) levied by COUNTY COUNCILS, for the YEAR ended 15th MAY 1893.

COUNTIES.	Districts under Local Government (Scotland) Act, 1889.	Rate per £ of Valuation.				REMARKS.
		Levied uniformly over whole County. 3.		Levied according to Districts (Roads). 4.		
		Owners.	Occupiers.	Owners.	Occupiers.	
1.	2.					5.
		d.	*d.*	*d.*	*d.*	
Aberdeen	Deer	(*a*) 2·187	(*a*) ·530	3·875	3·875	(*a*) In the special *police* districts of Cults, Fraserburgh, and Turriff, the rates corresponding to those in Column 3 are, owing to variations in the police assessment, as follows :— *d.* *d.* For *owners*, 2·568, 2·529, and 3·318 respectively. „ *occupiers*, ·380, 1·730, „ ·380 „ Fraserburgh Police Burgh manages its own roads, and is therefore not assessed for road purposes as part of Deer district.
	Ellon			3·500	3·500	
	Garioch			3·125	3·125	
	Deeside			3·000	3·000	
	Turriff			2·750	2·750	
	Aberdeen			3·000	3·000	
	Alford			2·750	2·750	
	Huntly			3·250	3·250	
Argyll	Mid Argyll	(*b*) 4·416	·833	6·500	6·500	(*b*) In Dunoon Parish, which forms a special *police* district, the county rate on owners was 4·916*d*. Dunoon Police Burgh, forming *part* of parish, manages its own roads.
	Lorn			4·000	4·000	
	Mull			3·000	3·000	
	Ardnamurchan			2·000	2·000	
	Cowal			3·250	3·250	
	Kintyre			3·000	3·000	
	Islay			2·000	2·000	
Ayr	Northern	2·937	·625	2·750	2·750	(*c*) In the Ayr and Kilmarnock districts the road rate is levied according to parishes, as follows :—
	Carrick			3·500	3·500	
	Ayr			(*c*)	(*c*)	
	Kilmarnock			(*c*)	(*c*)	
Banff	1st (Banff)	4·700	1·200	2·800	2·550	
	2nd (Keith)			3·800	3·550	
Berwick	East	2·500	·333	3·750	3·000	
	Middle			3·750	3·000	
	West			4·750	4·000	
Bute	Arran	6·500	1·250	6·000	6·000	
	Bute			4·000	4·000	
	Cumbrae			1·000	1·000	
Caithness	(Whole County forms one district.)	(*d*) 1·900	—	4·000	4·000	(*d*) Owing to variations in the police assessment the rates levied in the Thurso and Pulteneytown special *police* districts corresponding to those included in Column 3, are *d.* *d.* respectively 3·900 and 4·150 per £ on owners.
Clackmannan	Ditto	3·450	1·200	4·500	4·500	
Dumbarton	Eastern	(*e*) 2·900	(*e*) 1·150	3·500	3·500	(*e*) In the special *police* districts of Clydebank, Helensburgh and Kirkintilloch the rates corresponding to those in Column 3 are :— *d.* *d.* *d.* For *owners*, 2·925, 3·600, and 4·050 respectively. „ *occupiers*, 1·050, 1,050, „ 1·050 „
	Western			3·750	3·750	
Dumfries	Dumfries	1·887	—	2·625	2·625	
	Thornhill			2·250	2·250	
	Annan			3·250	3·250	
	Lockerbie			2·625	2·625	
	Moffat			2·250	2·250	
	Langholm			2·875	2·875	
Edinburgh	Suburban	(*d*) 3·750	(*d*) ·625	3·250	3·250	(*d*) In the Dalkeith special *police* district the rates corresponding to those included in Column 3 are 4·458 on *d.* owners, and 1·125 on occupiers.
	Calder			3·000	3·000	
	Lasswade			3·250	3·250	
	Gala Water			3·500	3·500	

Ayr District.

Parish.	Own.	Occ.
	d.	*d.*
Auchinleck	2·75	2·75
Ayr	4·25	4·25
Coylton	3·375	3·375
Dalmellington	3·125	3·125
Dalrymple	2·5	2·5
Monkton	3·125	3·125
Muirkirk	2·625	2·625
New Cumnock	1·875	1·875
Old „	2·375	2·375
Ochiltree	2·375	2·375
St. Quivox	3·25	3·25
Stair	2·25	2·25
Tarbolton	3·125	3·125

Kilmarnock District.

Parish.	Own.	Occ.
	d.	*d.*
Craigie	3·625	3·625
Dundonald	2·625	2·625
Fenwick	3·625	3·625
Galston	3·	3·
Kilmarnock	4·125	4·125
Kilmaurs	2·875	2.875
Loudoun	3·	3·
Mauchline	4·875	4·875
Riccarton	2·5	2·5
Sorn	3·625	3·625
Symington	4·875	4·875

* For Public Health rates levied by County Councils *see* pages 114 to 169.

SUPPLEMENTARY TABLE showing Rate per £. of Assessments (other than the Public Health Assessment) levied by County Councils, for the Year ended 15th May 1893—*continued*.

Counties.	Districts under Local Government (Scotland) Act, 1889.	Rate per £ of Valuation. Levied uniformly over whole County. 3. Owners.	Occupiers.	Levied according to Districts (Roads). 4. Owners.	Occupiers.	Remarks.
1.	2.					5.
		d.	*d.*	*d.*	*d.*	
Elgin	(Whole County forms one district.)	2·025	·500	3·500	3·500	
Fife	Cupar	2·410	·630	4·000	4·000	
	St. Andrews			2·000	2·000	
	Kirkcaldy			2·250	2·250	
	Dumfermline			2·500	2·500	
Forfar	Dundee	(*e*) 2·370	·470	5·500	5·500	
	Forfar			4·750	4·750	
	Brechin			3·500	3·500	
	Arbroath			5·125	5·125	
Haddington	Western	(*f*) 2·875	(*f*) ·604	6·000	6·000	
	Eastern			3·375	3·375	
Inverness	Inverness	4·032	—	3·500	3·500	
	Aird			4·500	4·500	
	Badenoch			3·250	2·250	
	Lochaber			5·000	5·000	
	Skye			2·500	2·500	
	Harris			3·500	3·500	
	N. Uist			6·000	6·000	
	S. Uist and Barra			5·250	5·250	
Kincardine	Lower Deeside	(*g*) 1·970	·465	(*h*)	(*h*)	
	Upper Deeside					
	Laurencekirk					
	St. Cyrus					
	Stonehaven					
Kinross	(Whole County forms one district.)	2·350	·350	(*i*) 4·000	3·000	
Kirkcudbright	Northern	(*j*) 2·000	·437	3·000	3·000	
	Southern			2·500	2·500	
	Western			3·000	3·000	
	Eastern			3·000	3·000	
Lanark	Upper Ward	3·708	·483	3·750	3·250	
	Middle Ward			4·000	3·500	
	Lower Ward			5·233	4·733	
Linlithgow	Linlithgow	(*k*) 2·875	·375	3·125	3·125	
	Bathgate			3·750	3·750	
Nairn	(Whole County forms one district.)	4·500	·750	7·251	7·251	

(*e*) This includes an assessment of ·437 on owners for road debt levied over whole county exclusive of police burghs.

(*f*) In the Tranent local *police* district and landward portion of North Berwick local *police* district the rates corresponding to those included in Column 3 are respectively—

	d.	*d.*
For *owners*	3·125	and 3·625.
„ *occupiers*	·562	„ ·396.

(*g*) Includes Road *Debt* Assessment of ·437 levied on owners.

(*h*) In this county the assessment for road maintenance is levied according to parishes, as follows :—

Parish.	Own.	Occ.	Parish.	Own.	Occ.
	d.	*d.*		*d.*	*d.*
Arbuthnot	1·625	1·625	Fordoun	1·375	1·375
Banchory Devenick	2·625	2·625	Garvock	2·375	2·375
			Glenbervie	·750	·750
Banchory Ternan	3·	3·	Kinneff	1·875	1·875
			Laurencekirk	2·875	2·875
Benholme	1·5	1·5	Maryculter	2·5	2·5
Bervie	1·625	1·325	Marykirk	2·5	2·5
Durris	2·5	2·5	Nigg	1·375	1·375
Dunottar	1·75	1·75	St. Cyrus	1·25	1·25
Fettercairn	2·	2·	Strachan	3·	3·
Fetteresso	1·5	1·5			

(*i*) Includes Road Debt Assessment of 1*d.* per £ on owners.

(*j*) (1.) The rate of 2*d.* includes a County Road Debt Assessment of ½*d.* levied on owners.
(2.) The rates levied by the County Council in the Maxwelltown special *police* district corresponding to those included in Column 3, are—
2·937*d.* on *owners*.
and 1·874*d.* on *occupiers*.

(*k*) In addition, a sum of 180*l.* was collected by Parochial Boards to defray the expense of preparing Valuation Roll.

SUPPLEMENTARY TABLE showing Rate per £. of Assessments (other than the Public Health Assessment) levied by County Councils for the Year ended 15th May 1893—*continued*.

COUNTIES.	Districts under Local Government (Scotland) Act, 1889.	Rate per £ of Valuation.				REMARKS.
		Levied uniformly over whole County.		Levied according to Districts (Roads).		
		3.		4.		
		Owners.	Occupiers.	Owners	Occupiers.	
1.	2.					5.
		d.	*d.*	*d.*	*d.*	
Orkney	Mainland	2·500	—	18·000	6·000	
	North Isle—					
	Shapinshay			5·000	5·000	
	Westray			16·000	4·000	
	Sanday			12·500	5·000	
	Stronsay			13·500	8·500	
	Eday			7·000	7·000	
	Rousay			5·500	5·500	
	S. Ronaldshay and Burray.			9·500	4·000	
	Walls—					
	Walls			14·500	6·500	
	Hoy			3·000	3·000	
	Graemsay			1·500	1·500	
Peebles	(Whole County forms one district)	3·916	·708	3·480	3·480	
Perth	Perth	(*l*) 3·225	·500	4·750	4·750	(*l*) Includes assessment of 1·150*d.* for county road debt and county bridges.
	Eastern			3·625	3·625	
	Highland			3·750	3·750	
	Central			3·750	3·750	
	Western			3·750	3·750	
Renfrew	1st or Upper	3·250	·291	4·000	4·000	
	2nd or Lower			4·125	4·125	
Ross and Cromarty.	Easter Ross	3·438	·362	(*m*) 2·750	2·750	(*m*) In addition to the road rates specified in Column 4 the following special road *debt* rates are levied in the county :— In 7th Road Debt District, comprising the parishes of Urquhart, Killearnan, Knockbain, and Urray (partly), 2*d.* on owners. In 8th Road Debt District, comprising the parishes of Cromarty (landward portion), Resolis Rosemarkie (landward portion), and Avoch, 0·9*d.* ($\frac{9}{10}$ths) on owners. In 9th Road Debt District, comprising the parish of Lochbroom, 0·6*d.* ($\frac{6}{10}$ths) on owners.
	Black Isle			2·750	2·750	
	Mid Ross			1·500	1·500	
	Western			3·000	3·000	
	South-western			2·250	2·250	
	Lews			3·500	3·500	
Roxburgh	Jedburgh	(*n*) 4·350	·350	3·750	3·750	(*n*) Includes 1*d.* for road debt.
	Kelso			3·000	3·000	
	Melrose			3·500	3·500	
	Hawick			3·000	3·000	
	Liddesdale			1·750	1·750	
Selkirk	(Whole County forms one district)	5·000	1·250	3·000	3·000	
Stirling	Central	2·562	1·037	4·250	4·250	
	Eastern			3·250	3·250	
	Western			3·250	3·250	
Sutherland	(Whole County forms one district)	4·838	1·121	3·500	3·500	
Wigtown	Upper	2·645	·902	3·520	3·000	
	Lower			3·270	2·750	
Zetland	North Isles—	6·000	1·250			
	Unst			·750	—	
	Fetlar			—	—	
	Yell			6·500	1·750	
	Mainland—					
	Delting			9·000	4·500	
	Northmavine			8·250	1·750	
	Walls, &c.			8·750	2·750	
	Sandsting, &c.			9·500	4·750	
	Tingwall, &c.			3·250	3·250	
	Nesting			2·000	2·000	
	Lerwick			·750	·750	
	Bressay			1·500	1·500	
	Dunrossness, &c.			4·500	4·500	

LOCAL GOVERNMENT (SCOTLAND) ACT, 1889,

AND

LOCAL TAXATION (CUSTOMS & EXCISE) ACT, 1890.

FINANCIAL YEAR ENDED 31ST MARCH 1892.

(I.) Return showing the Allocation and Application of the Contributions out of the Local Taxation (Scotland) Account under Section 22, subsection (1) of the Local Government (Scotland) Act, 1889 (Highland Grant), and Section 2, subsection (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890 (Residue Grant); accompanied by (II.) Summary of the Total Payments into and out of the Local Taxation (Scotland) Account, for the above Financial Year.

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1894.

[C.—7516.] *Price 2d.*

LOCAL GOVERNMENT (SCOTLAND) ACT, 1889, AND LOCAL TAXATION (CUSTOMS AND EXCISE) ACT, 1890.

Financial Year ended 31st March 1892.

(I.) Return showing the Allocation and Application of the Contributions out of the Local Taxation (Scotland) Account under section 22, subsection (1) of the Local Government (Scotland) Act, 1889, as amended by section 4 of the Western Highlands and Islands (Scotland) Works Act, 1891, and section 2, subsection (iii.) (*b*) of the Local Taxation (Customs and Excise) Act, 1890; accompanied by (II.) Summary of the Total Payments into and out of the Local Taxation (Scotland) Account, for the above Financial Year.

Note.—The details furnished in the Return, Part I. relate to the contributions as to the ultimate application of which a discretion is left to the local authorities; Part II. gives an Abstract of the Local Taxation (Scotland) Account for the financial year 1891–92.

The sections to which this Return relates are as follows:—

Local Government (Scotland) Act, 1889, Section 22.

" Until Parliament shall otherwise determine, all sums from time to time paid to the " Local Taxation (Scotland) Account shall be applied by or under the direction of the " Secretary for Scotland in manner herein-after mentioned (that is to say):—

" (1.) In paying a sum of ten thousand pounds to the county councils of the " counties in the Highlands and Islands of Scotland in proportion to the grants " paid out of Exchequer to the Commissioners of Supply and County Road " Trustees of each such county (excluding the burghs therein) during the financial " year ending the thirty-first day of March next before the passing of this Act, " the share falling to each county council to be applied to the relief of local " taxation for the purposes of this Act in such county (excluding the burghs " therein) in such manner as the county council shall determine;

" (2.) In distributing a sum of thirty-five thousand pounds among the road authorities " in Scotland who, or whose predecessors, have received out of the Exchequer a " contribution to the cost of roads, in like manner and according to the like scale " and regulations, as nearly as may be, as in the financial year ending the thirty- " first day of March one thousand eight hundred and eighty-seven;

" (3.) In distributing a sum of one hundred and fifty-five thousand pounds among the " police authorities in Scotland who, or whose predecessors, have received out of " the Exchequer a contribution to the cost of the pay and clothing of the police, " in like manner and according to the like scale and regulations, as nearly as may " be, as in the financial year ending the thirty-first day of March one thousand " eight hundred and eighty-nine;

" (4.) In distributing a sum of twenty thousand pounds among the parochial boards " in Scotland as a contribution to the cost of Poor Law medical relief and trained " sick nursing in poorhouses, in like manner and according to the like scale and " regulations, as nearly as may be, as in the financial year ending the thirty-first " day of March one thousand eight hundred and eighty-nine;

" (5.) In distributing a sum of ninety thousand five hundred pounds among the " parochial boards in Scotland as a contribution to the cost of maintenance of " pauper lunatics chargeable to such boards in like manner and according to the " like scale and regulations, as nearly as may be, as in the financial year ending " the thirty-first day of March one thousand eight hundred and eighty-nine;

" (6.) The balance shall be applied towards relief from payment of school fees in the " State-aided schools in Scotland, and shall be distributed in such manner and in " accordance with such conditions as may from time to time be set forth in the " Scotch Education Code annually submitted to Parliament;

" The determination of the Secretary for Scotland as to the distribution of " sums under this section shall be conclusive.

E 76490. Wt. 2377.

"So much of any enactment as requires or authorises payment out of the Exchequer " of any local grant in substitution for which the Secretary for Scotland is by this " Act required to make or direct the payments in this section mentioned, is hereby " repealed as from the thirty-first day of March next after the passing of this Act, " without prejudice to any right accrued before that day."

LOCAL TAXATION (CUSTOMS AND EXCISE) ACT, 1890, SECTION 2.

"Out of the Scotch share of the local taxation (customs and excise) duties paid to " the local taxation (Scotland) account on account of any financial year—

"(i.) The sum of forty thousand pounds shall be applied for such purposes of police " superannuation in Scotland as herein-after mentioned;

"(ii.) A sum not exceeding forty thousand pounds shall be applied in relief from " the payment of school fees in the State-aided schools in Scotland of children in " the compulsory standards of the Scotch code, and shall be distributed in such " manner and in accordance with such conditions as may be set forth for the " present financial year in a minute of the Scotch Education Department to " be forthwith laid before Parliament, and in every year subsequent to the " present year in the Scotch Education Code annually submitted to Parliament; " and

"(iii.) The residue shall, until Parliament otherwise determines, be diminished by " any charge, or increased by any credit, pursuant to the provisions of the " Contagious Diseases (Animals) (Pleuro-Pneumonia) Act, 1890, and distributed " by the Secretary for Scotland—

" (*a*) to the amount of fifteen thousand pounds as a contribution to the cost of " medical officers and sanitary inspectors appointed under the Public Health " (Scotland) Act, 1867, or under the Local Government (Scotland) Act, 1889, " as the case may be, in such manner and according to such scale and regula- " tions as may be prescribed by the Secretary for Scotland;

" (*b*) and, subject as aforesaid, among the county councils of counties and town " councils acting as such or as police commissioners of burghs, and police " commissioners of police burghs, in Scotland, in proportion to the respective " valuations of such counties and burghs and police burghs as such valuations " shall be ascertained by the Secretary for Scotland at the date of such dis- " tribution, the share falling to such councils and commissioners respectively " to be applied to the relief of local rates levied by them respectively, in such " manner as they may determine.

"Provided nevertheless that the council of any such county or burgh and the com- " missioners of any such police burgh may contribute any sum received by such council " or commissioners (as the case may be) in respect of the said residue or any part of " that sum for the purposes of technical education within the meaning of the Technical " Schools (Scotland) Act, 1887, and may make that contribution over and above any " sum that may be paid out of any school fund under that Act whether or not any " such sum has been paid out of such fund."

PART I.

(A.) Contribution under Section 22 (1) of the Local Government (Scotland) Act, 1889. (Highland Grant of 10,000*l.*)

Name of County.	Share of Contribution.	How applied by County Council.
	£ s. d.	
Argyll - - - -	3,089 1 8	In relief of Roads Assessment.
Caithness - - - -	952 3 7	For construction of New Roads.
Inverness - - - -	2,768 8 7	In relief of Roads Assessment.
Ross and Cromarty - - -	1,859 6 3	In relief of Roads Assessment.
Sutherland - - - -	754 6 10	Contagious Diseases (Animals), 22*l.* 9*s.* 7*d.*; County General Assessment, 70*l.* 6*s.* 11*d.*; Registration of Voters, 37*l.* 18*s.* 3*d.*; Lands Valuation, 58*l.* 7*s.* 8*d.*; Public Health, 148*l.* 16*s.* 8*d.*; Lunacy (General Expenses), 37*l.*; Militia Buildings, 6*l.* 8*s.* 1*d.*; Roads and Bridges, 372*l.* 19*s.* 8*d.*
Orkney - - - -	372 8 4	Registration of Voters, 125*l.*; Contagious Diseases (Animals), 85*l.*; General County Purposes, 162*l.* 8*s.* 4*d.*
Shetland - - - -	204 4 9	General County Purposes.
Total - - -	£10,000 0 0	

(B.) Contribution under Section 2 (iii.) (*b*) of the Local Taxation (Customs and Excise) Act, 1890. (Residue Grant, in proportion to Valuation, amounting to 58,423*l*. 9*s*. 6*d*.)

(1.) Sums paid to Counties.

Name of County.	Valuation as ascertained for purpose of Distribution.	Share of Grant.	Applied towards		Notes as to special Appropriation in certain Cases of Sum applied to Relief of Rates.
			Technical Education.	Relief of Rates.	
	£	£ s. d.	£ s. d.	£ s. d.	
Aberdeen - -	820,030	1,966 16 4	1,966 16 4	—	
Argyll - - -	385,120	923 14 0	923 14 0	—	
Ayr - - -	957,762	2,297 3 3	2,297 3 3	—	
Banff - - -	201,248	482 13 9	482 13 9	—	
Berwick - - -	299,155	717 10 2	717 10 2	—	
Bute - -	50,545	121 4 8	121 4 8	- -	
Caithness - -	119,491	286 11 11	286 11 11	—	
Clackmannan - -	74,296	178 4 0	118 4 0	60 0 0	
Dumbarton - -	296,279	710 12 5	—	710 12 5	Relief of Public Health Assessment.
Dumfries - - -	493,990	1,184 16 5	1,184 16 5	—	
Edinburgh - -	638,709	1,531 19 6	1,531 19 6	—	
Elgin - - -	174,432	418 7 5	418 7 5	—	
Fife - - -	687,742	1,649 10 6	1,649 10 6	—	
Forfar - - -	510,534	1,224 10 0	1,224 10 0	—	
Haddington - -	244,852	587 5 5	587 5 5	—	
Inverness - -	310,621	745 0 4	—	745 0 4	Relief of General Purposes Assessment.
Kincardine - -	208,540	500 3 7	500 3 7	—	
Kinross - - -	58,461	140 4 4	—	140 4 4	
Kirkcudbright - -	299,706	718 16 9	718 16 9	—	
Lanark - - -	1,394,170	3,343 17 6	2,921 18 11*	421 18 7	Relief of Public Health Assessment. * Including 3*l*. 7*s*. 6*d*. allotted to county of Dumfries in respect of District transferred by Boundary Commissioners, and applied towards technical education.
Linlithgow - -	281,251	674 11 5	174 11 5	500 0 0	Relief of Road Maintenance Assessment.
Nairn - - -	37,050	88 17 3	88 17 3	—	
Peebles - - -	108,866	261 2 3	261 2 3	—	
Perth - - -	835,011	2,002 15 0	2,002 15 0	—	
Renfrew - - -	410,455	984 9 4	984 9 4	—	
Ross and Cromarty -	269,137	645 10 4	645 10 4	—	
Roxburgh - -	331,758	795 14 4	300 0 0	495 14 4	Two-thirds towards Relief of Road Maintenance Assessment; balance to General Purposes Assessment.
Selkirk - - -	61,484	147 9 4	147 9 4	—	
Stirling - - -	452,641	1,085 13 0	—	1,085 13 0	Relief of Public Health Assessment.
Sutherland - -	98,018	235 1 10	235 1 10	—	
Wigtown - - -	199,607	478 15 0	478 15 0	—	
Orkney - - -	61,404	147 5 6	104 10 2	42 15 4	
Shetland - -	32,150	77 2 3	—	77 2 3	Relief of Contagious Diseases (Animals) Act Assessment.
Total - £	11,404,515	27,353 9 1	23,074 8 6	4,279 0 7	

(B.) Contribution under Section 2 (iii.) (*b*) of the Local Taxation (Customs and Excise) Act, 1890. (Residue Grant in proportion to Valuation, amounting to 58,423*l.* 9*s.* 6*d.*)—*continued.*

(2.) Sums paid to Burghs.

Name of Burgh.	Valuation as ascertained for purpose of Distribution.	Share of Grant.	Applied towards		Notes as to special Appropriation in certain Cases of Sum applied to Relief of Rates.
			Technical Education.	Relief of Rates.	
	£	£ s. d.	£ s. d.	£ s. d.	
County of Aberdeen:					
Aberdeen -	586,862	1,407 11 7	500 0 0	907 11 7	Relief of Police Assessment.
Inverurie - -	8,989	21 11 2	—	21 11 2	Relief of Public Health Assessment.
Kintore - -	2,696	6 9 4	—	6 9 4	Relief of Sewerage Assessment.
Peterhead - -	42,954	103 0 6	57 0 11	45 19 7	
County of Argyll:					
Campbeltown -	33,618	80 12 8	—	80 12 8	Relief of Police Assessment.
Inveraray - -	2,408	5 15 6	—	5 15 6	Relief of Road Assessment.
Oban - - -	35,369	84 16 8	84 16 8	—	
County of Ayr:					
Ayr - - -	132,682	318 4 8	25 0 0	293 4 8	Relief of Public Health Assessment.
Irvine - -	34,321	82 6 4	—	82 6 4	Relief of Street Improvement Assessment.
Kilmarnock - -	104,045	249 11 1	249 11 1	—	
County on Banff:					
Banff - - -	12,306	29 10 4	—	29 10 4	To Water Supply.
Cullen - -	4,261	10 4 5	—	10 4 5	Relief of Police Assessment.
County of Berwick:					
Lauder - -	2,236	5 7 3	—	5 7 3	
County of Bute:					
Rothesay - -	57,559	138 1 2	—	138 1 2	Relief of Road Assessment.
County of Caithness:					
Wick - - -	13,746	32 19 5	—	32 19 5	Relief of Police Assessment.
County of Clackmannan:					
	—	—	—	—	
County of Dumbarton:					
Dumbarton - -	62,899	150 17 3	50 0 0	100 17 3	Relief of Police Assessment.
County of Dumfries:					
Annan - -	14,664	35 3 5	5 0 0	30 3 5	
Dumfries - -	69,026	165 11 2	25 0 0	140 11 2	30*l.* in Relief of General Improvement Rate; 110*l.* 11*s.* 2*d.* in Relief of Police Assessment.
Lochmaben - -	3,315	7 19 0	—	7 19 0	Relief of Police Assessment.
Sanquhar - -	4,106	9 17 0	—	9 17 0	
County of Edinburgh:					
Edinburgh - -	2,129,722	5,108 1 9	4,300 0 0	808 1 9	
Leith - - -	390,127	935 14 3	200 0 0	735 14 3	
Musselburgh -	31,495	75 10 10	—	75 10 10	Relief of Police Assessment, 45*l.*; Relief of Roads and Bridges Assessment, 30*l.* 10*s.* 10*d.*
Portobello - -	49,844	119 11 0	—	119 11 0	
County of Elgin:					
Elgin - -	34,650	83 2 2	83 2 2	—	
Forres - -	15,882	38 1 10	—	38 1 10	Relief of Roads and Bridges Assessment.

(B.) Contribution under Section 2 (iii.) (*b*) of the Local Taxation (Customs and Excise) Act, 1890. (Residue Grant in proportion to Valuation, amounting to 58,423*l.* 9*s.* 6*d.*)—*continued.*

(2.) Sums paid to Burghs—*continued.*

Name of Burgh.	Valuation as ascertained for purpose of Distribution.	Share of Grant.	Applied towards.		Notes as to special Appropriation in certain Cases of Sum applied to Relief of Rates.
			Technical Education.	Relief of Rates.	
County of Fife:	£	£ s. d.	£ s. d.	£ s. d.	
Anstruther Easter	5,064	12 3 0	—	12 3 0	Relief of Water Assessment.
Anstruther Wester	2,251	5 8 0	—	5 8 0	Ditto.
Auchtermuchty	2,438	5 17 0	—	5 17 0	
Burntisland	27,266	65 7 10	—	65 7 10	40*l.* to Relief of Water Assessment, and 25*l.* 7*s.* 10*d.* to Relief of Public Health Assessment.
Crail	4,347	10 8 6	—	10 8 6	Relief of Water Assessment.
Cupar	21,506	51 11 8	—	51 11 8	Relief of Police Assessment.
Dunfermline	69,175	165 18 4	—	165 18 4	Ditto.
Dysart	42,610	102 4 0	—	102 4 0	
Earlsferry	1,575	3 15 7	—	3 15 7	Relief of Drainage Assessment.
Falkland	2,817	6 15 0	—	6 15 0	Relief of Sanitary Assessment.
Inverkeithing	16,796	40 5 9	—	40 5 9	Relief of Lunacy Assessment.
Kilrenny	5,253	12 10 7	—	12 10 7	Relief of Water Assessment.
Kinghorn	7,184	17 4 8	—	17 4 8	
Kirkcaldy	104,703	251 2 6	—	251 2 6	Relief of Police Assessment.
Newburgh	4,473	10 14 8	10 14 8	—	
Pittenweem	6,072	14 11 3	—	14 11 3	Relief of Water Assessment.
St. Andrews	39,933	95 15 7	95 15 7	—	
County of Forfar:					
Arbroath	89,074	213 12 10	—	213 12 10	Relief of General Purposes Police Assessment.
Brechin	28,378	68 1 4	—	68 1 4	
Dundee	711,948	1,707 12 0	1,560 4 2	147 7 10	Relief of Police Assessment.
Forfar	37,210	89 5 0	—	89 5 0	Ditto.
Montrose	57,921	138 18 5	—	138 18 5	
County of Haddington:					
Dunbar	17,454	41 17 3	—	41 17 3	Relief of Police Assessment.
Haddington	16,622	39 17 4	20 0 0	19 17 4	Relief of Water Assessment.
North Berwick	11,595	27 16 3	7 16 3	20 0 0	
County of Inverness:					
Inverness	94,491	226 12 9	150 0 0	76 12 9	Relief of Road Assessment.
County of Kincardine:					
Inverbervie	3,794	9 2 0	—	9 2 0	
County of Kinross:					
	—	—	—	—	
County of Kirkcudbright:					
Kirkcudbright	9,219	22 2 3	—	22 2 3	
New Galloway	1,246	2 19 10	—	2 19 10	Relief of Water Assessment.
County of Lanark:					
Airdrie	48,274	115 15 8	50 0 0	65 15 8	Relief of Public Health Assessment.
Coatbridge	128,679	308 12 8	105 0 0	203 12 8	Towards building Town Hall.
Glasgow	4,033,554	9,674 6 0	2,074 6 0	7,600 0 0	3,600*l.* in Relief of Police Assessment; 2,000*l.* in Relief of Improvements Assessment; 2,000*l.* in Relief of Libraries Assessment.
Hamilton	102,342	245 9 3	—	245 9 3	Relief of Police Assessment.
Lanark	14,338	34 7 10	—	34 7 10	
Rutherglen	40,687	97 11 9	—	97 11 9	Relief of Police Assessment.

(B.) Contribution under Section 2 (iii.) (*b*) of the Local Taxation (Customs and Excise) Act, 1890. (Residue Grant in proportion to Valuation, amounting to 58,423*l.* 9*s.* 6*d.*)—*continued.*

(2.) Sums paid to Burghs—*continued.*

Name of Burgh.	Valuation as ascertained for purpose of Distribution.	Share of Grant.	Applied towards		Notes as to special Appropriation in certain Cases of Sum applied to Relief of Rates.
			Technical Education.	Relief of Rates.	
	£	£ s. d.	£ s. d.	£ s. d.	
County of Linlithgow:					
Linlithgow	14,110	33 16 10	—	33 16 10	
Queensferry	9,429	22 12 4	—	22 12 4	Relief of Lunacy Assessment.
County of Nairn:					
Nairn	14,655	35 3 0	35 3 0	—	
County of Peebles:					
Peebles	21,803	52 6 0	52 6 0	—	
County of Perth:					
Culross	1,559	3 14 9	—	3 14 9	
Perth	149,929	359 12 0	359 12 0	—	
County of Renfrew:					
Greenock	385,858	925 9 6	—	925 9 6	
Paisley	280,630	673 1 9	200 0 0	473 1 9	Relief of Public Health Assessment.
Port Glasgow	53,385	128 1 0	10 0 0	118 1 0	Relief of Police Assessment.
Renfrew	24,779	59 9 4	—	59 9 4	Ditto.
County of Ross and Cromarty:					
Cromarty	1,936	4 12 10	—	4 12 10	
Dingwall	9,847	23 12 4	—	23 12 4	
Fortrose	3,668	8 16 0	—	8 16 0	
Tain	6,025	14 9 0	14 9 0	—	
County of Roxburgh:					
Hawick	70,199	168 7 6	80 0 0	88 7 6	
Jedburgh	13,898	33 6 9	—	33 6 9	
County of Selkirk:					
Galashiels	65,030	155 19 6	—	155 19 6	Relief of General Improvement Assessment.
Selkirk	23,464	56 5 8	—	56 5 8	Relief of Police Assessment.
County of Stirling:					
Falkirk	54,981	131 17 6	50 0 0	81 17 6	
Stirling	79,400	190 8 9	22 0 0	168 8 9	Relief of Police Assessment.
County of Sutherland:					
Dornoch	1,684	4 0 10	—	4 0 10	
County of Wigtown:					
Stranraer	22,140	53 2 2	—	53 2 2	
Whithorn	3,981	9 11 0	—	9 11 0	Relief of Public Health Assessment.
Wigtown	6,416	15 7 10	—	15 7 10	Relief of Road Assessment.
County of Orkney:					
Kirkwall	13,155	31 11 0	—	31 11 0	
County of Shetland:	—	—	—	—	
Total £	11,022,032	26,436 1 3	11,476 17 6	14,959 3 9	

(B.) Contribution under Section 2 (iii.) (*b*) of the Local Taxation (Customs and Excise) Act, 1890. (Residue Grant in proportion to Valuation, amounting to 58,423*l.* 9*s.* 6*d.*)—*continued.*

(3.) Sums paid to Police Burghs.

Name of Police Burgh.	Valuation as ascertained for purpose of Distribution.	Share of Grant.	Applied towards		Notes as to special Appropriation in certain Cases of Sum applied to Relief of Rates.
			Technical Education.	Relief of Rates.	
	£	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*	
County of Aberdeen:					
Ballater	4,040	9 13 10	—	9 13 10	
Fraserburgh	31,260	74 19 6	—	74 19 6	
Turriff	6,528	15 13 2	15 13 2	—	
Huntly	8,926	21 8 2	—	21 8 2	Relief of General Police Assessment.
County of Argyll:					
Dunoon	44,591	106 19 0	53 9 6	53 9 6	
Lochgilphead	4,349	10 8 8	—	10 8 8	
Tobermory	3,692	8 17 1	—	8 17 1	Relief of Water Assessment.
County of Ayr:					
Ardrossan	28,564	68 10 3	—	68 10 3	Relief of Public Health Assessment.
Cumnock and Holmhead	8,774	21 0 11	—	21 0 11	
Darvel	4,530	10 17 4	—	10 17 4	
Galston	7,764	18 12 5	—	18 12 5	
Girvan	11,159	26 15 4	—	26 15 4	Relief of Water Assessment.
Kilwinning	9,695	23 5 0	—	23 5 0	Relief of General Police Assessment.
Largs	21,890	52 10 1	—	52 10 1	
Maybole	13,081	31 7 6	—	31 7 6	
Newmilns and Greenholm	9,037	21 13 6	—	21 13 6	Relief of Sanitary Assessment.
Saltcoats	19,877	47 13 6	—	47 13 6	Towards cost of New Public Hall.
Stewarton	7,447	17 17 3	—	17 17 3	
County of Banff:					
Aberchirder	1,840	4 8 3	—	4 8 3	Relief of General Police Assessment.
Buckie	12,963	31 1 10	10 4 5	20 17 5	Ditto.
Dufftown	3,808	9 2 8	—	9 2 8	
Keith	13,442	32 4 10	5 0 0	27 4 10	Relief of Road Assessment.
Macduff	8,579	20 11 7	5 0 0	15 11 7	
Portsoy	5,310	12 14 9	5 0 0	7 14 9	
County of Berwick:					
Coldstream	5,596	13 8 6	—	13 8 6	
Duns	10,410	24 19 5	—	24 19 5	16*l.* 12*s.* 11*d.* in Relief of Police Assessment. 8*l.* 6*s.* 6*d.* in Relief of Public Health Assessment.
Eyemouth	6,371	15 5 8	—	15 5 8	
County of Bute:					
Millport	16,309	39 2 4	—	39 2 4	Relief of General Improvement Assessment.
County of Caithness:					
Thurso	10,974	26 6 5	—	26 6 5	
Pulteneytown	13,602	32 12 6	—	32 12 6	
County of Clackmannan:					
Alloa	47,498	113 18 6	113 18 6	—	
Dollar	7,791	18 13 9	—	18 13 9	
Tillicoultry	11,374	27 5 7	10 0 0	17 5 7	Relief of Police Assessment.
County of Dumbarton:					
Clydebank	49,534	118 16 0	—	118 16 0	Relief of Police Assessment.
Cove and Kilcreggan	11,234	26 18 11	—	26 18 11	
Helensburgh	59,212	142 0 4	—	142 0 4	
Kirkintilloch	31,493	75 10 8	—	75 10 8	Relief of Road Assessment.
County of Dumfries:					
Lockerbie	10,858	26 0 11	5 0 0	21 0 11	Relief of General Assessment.
Moffat	15,332	36 15 6	12 0 0	24 15 6	12*l.* 7*s.* 9*d.* in Relief of Police Assessment. 12*l.* 7*s.* 9*d.* in Relief of Water Assessment.

(B.) Contribution under Section 2 (iii.) (*b*) of the Local Taxation (Customs and Excise) Act, 1890. (Residue Grant in proportion to Valuation, amounting to 58,423*l.* 9*s.* 6*d.*)—*continued*.

(3.) Sums paid to Police Burghs—*continued*.

Name of Police Burgh.	Valuation as ascertained for purpose of Distribution.	Share of Grant.	Applied towards		Notes as to special Appropriation in certain Cases of Sum applied to Relief of Rates.
			Technical Education.	Relief of Rates.	
	£	£ s. d.	£ s. d.	£ s. d.	
County of Edinburgh:					
Bonnyrigg	8,872	21 5 7	—	21 5 7	
Dalkeith	31,304	75 1 7	75 1 7	—	
Lasswade	3,598	8 12 7	8 12 7	—	
Loanhead	8,967	21 10 2	21 10 2	—	
Penicuik	11,177	26 16 2	20 0 0	6 16 2	Relief of Police Assessment.
County of Elgin:					
Lossiemouth and Brandenburgh	6,528	15 13 2	—	15 13 2	Relief of Police Assessment.
Rothes	5,092	12 4 2	—	12 4 2	Relief of Water Assessment.
County of Fife:					
Buckhaven, &c.	11,209	26 17 9	5 0 0	21 17 9	
Cowdenbeath	8,608	20 12 10	—	20 12 10	10*l.* 6*s.* 5*d.* in Relief of Public Health Assessment. 10*l.* 6*s.* 5*d.* in Relief of Police Assessment.
Elie	4,987	11 19 3	—	11 19 3	Relief of Police Assessment.
Ladybank	3,332	7 19 9	7 19 9	—	
Leslie	5,858	14 1 0	10 0 0	4 1 0	
Leven	12,683	30 8 5	22 10 0	7 18 5	
Lochgelly	6,636	15 18 4	3 4 6	12 13 10	Relief of Water Assessment.
Markinch	4,698	11 5 4	—	11 5 4	
Newport	19,557	46 18 1	—	46 18 1	
Tayport	10,303	24 14 3	7 10 0	17 4 3	
County of Forfar:					
Broughty Ferry	52,124	125 0 5	70 0 0	55 0 5	
Carnoustie	15,900	38 2 9	—	38 2 9	Relief of General Police Assessment.
Coupar Angus	7,395	17 14 9	8 10 0	9 4 9	Relief of Road Assessment.
Kirriemuir	8,794	21 1 9	—	21 1 9	Ditto.
County of Haddington:					
Cockenzie	3,132	7 10 3	—	7 10 3	
East Linton	2,951	7 1 6	—	7 1 6	Relief of Water Assessment.
Prestonpans	3,990	9 11 5	—	9 11 5	Relief of Drainage Assessment.
Tranent	5,001	11 19 10	—	11 19 10	
County of Inverness:					
Fort William	7,065	16 18 10	—	16 18 10	
Kingussie	3,413	8 3 9	—	8 3 9	
County of Kincardine:					
Banchory	7,943	19 1 0	—	19 1 0	Relief of Water Assessment.
Laurencekirk	5,621	13 9 8	—	13 9 8	
Stonehaven	15,195	36 8 11	—	36 8 11	
County of Kinross:					
Kinross	6,336	15 3 11	—	15 3 11	
County of Kirkcudbright:					
Castle Douglas	13,894	33 6 6	5 0 0	28 6 6	Relief of Police Assessment.
Dalbeattie	8,822	21 3 2	—	21 3 2	Relief of Water Assessment.
Gatehouse	3,481	8 7 0	—	8 7 0	
Maxwelltown	18,016	43 4 3	—	43 4 3	
County of Lanark:					
Biggar	4,921	11 16 0	—	11 16 0	
Govan	246,289	590 14 4	—	590 14 4	Relief of Police Assessment.
Motherwell	67,271	161 7 0	—	161 7 0	
Partick	180,180	432 3 2	—	432 3 2	
Wishaw	30,289	72 13 0	—	72 13 0	Relief of Police Assessment.

(B.) Contribution under Section 2 (iii.) (*b*) of the Local Taxation (Customs and Excise) Act, 1890. (Residue Grant in proportion to Valuation, amounting to 58,423*l.* 9*s.* 6*d.*)—*continued.*

(3.) Sums paid to Police Burghs—*continued.*

Name of Police Burgh.	Valuation as ascertained for purpose of Distribution.	Share of Grant.	Applied towards		Notes as to special Appropriation in certain Cases of Sum applied to Relief of Rates.
			Technical Education.	Relief of Rates.	
	£	£ s. d.	£ s. d.	£ s. d.	
County of Linlithgow:					
Armadale	4,588	11 0 0	—	11 0 0	
Bathgate	13,382	32 1 10	—	32 1 10	Relief of Public Health Assessment.
Bo'ness	20,615	49 8 11	19 8 11	30 0 0	
Whitburn	2,149	5 3 1	—	5 3 1	Relief of Public Health Assessment.
County of Nairn:					
	—	—	—	—	
County of Peebles:					
Innerleithen	9,144	21 18 8	—	21 18 8	
County of Perth:					
Aberfeldy	6,752	16 3 10	—	16 3 10	Relief of Police Assessment.
Abernethy	1,699	4 1 6	—	4 1 6	Relief of Public Health Assessment.
Alyth	7,874	18 17 8	9 8 10	9 8 10	Relief of Police Assessment.
Blairgowrie	14,529	34 17 0	34 17 0	—	
Callander	9,670	23 3 11	—	23 3 11	Relief of Road Assessment.
Coupar Angus (See under County of Forfar).					
Crieff	25,363	60 16 8	10 0 0	50 16 8	
Doune	3,397	8 2 10	—	8 2 10	
Dunblane	9,373	22 9 8	—	22 9 8	
Rattray	6,513	15 12 5	10 0 0	5 12 5	
County of Renfrew:					
Gourock	30,191	72 8 3	—	72 8 3	
Kinning Park	57,015	136 15 0	—	136 15 0	
Johnstone	31,472	75 9 8	15 0 0	60 9 8	
Pollokshaws	27,542	66 1 2	—	66 1 2	Relief of General Police Assessment.
County of Ross and Cromarty:					
Invergordon	3,628	8 14 0	—	8 14 0	Relief of Police Assessment.
Stornoway	13,160	31 11 3	—	31 11 3	Ditto.
County of Roxburgh:					
Kelso	23,500	56 7 4	—	56 7 4	
County of Selkirk:					
	—	—	—	—	
County of Stirling:					
Alva	13,033	31 5 2	7 10 0	23 15 2	Relief of Police Assessment.
Bridge of Allan	20,585	49 7 6	—	49 7 6	
Denny and Dunipace	7,557	18 2 6	—	18 2 6	9*l.* 1*s.* 3*d.* in relief of Police Assessment. 9*l.* 1*s.* 3*d.* in relief of Public Health Assessment.
Grangemouth	42,656	102 6 2	—	102 6 2	25*l.* towards cost of Library; 10*l.* in relief of Sewerage Assessment, and 67*l.* 6*s.* 2*d.* in relief of General Police Assessment.
Kilsyth	11,397	27 6 8	—	27 6 8	
Milngavie	9,466	22 14 0	—	22 14 0	Relief of Police Assessment.

(B.) Contribution under Section 2 (iii.) (*b*) of the Local Taxation (Customs and Excise) Act, 1890. (Residue Grant in proportion to Valuation, amounting to 58,423*l.* 9*s.* 6*d.*)—*continued.*

(3.) Sums paid to Police Burghs—*continued.*

Name of Police Burgh.	Valuation as ascertained for purpose of Distribution.	Share of Grant.	Applied towards		Notes as to special Appropriation in certain Cases of Sum applied to Relief of Rates.
			Technical Education.	Relief of Rates.	
	£	£ s. d.	£ s. d.	£ s. d.	
County of Sutherland:					
	—	—	—	—	
County of Wigtown:					
Newton Stewart -	9,036	21 13 6	—	21 13 6	Relief of Police Assessment.
County of Orkney:					
Stromness - -	3,343	8 0 3	—	8 0 3	
County of Shetland:					
Lerwick - -	13,254	31 15 9	—	31 15 9	
Total - -	£1,932,049	4,633 19 2	606 8 11	4,027 10 3	

Summary of (B.), Residue Grant in proportion to Valuation.

	Valuation as ascertained for purpose of Distribution.	Share of Grant.	Applied towards	
			Technical Education.	Relief of Rates.
	£	£ s. d.	£ s. d.	£ s. d.
Counties - - -	11,404,515	27,353 9 1	23,074 8 6	4,279 0 7
Burghs - - -	11,022,032	26,436 1 3	11,476 17 6	14,959 3 9
Police Burghs - -	1,932,049	4,633 19 2	606 8 11	4,027 10 3
Total - £	24,358,596	58,423 9 6	35,157 14 11	23,265 14 7

PART II.

Summary of the Total Payments into and out of the Local Taxation (Scotland) Account, for the Financial Year ended 31st March 1892.

Particulars of Receipts and Payments.	Payments into the Account.		Payments out of the Account.	Unspent from Grant.
	Year ended 31st March 1891.	Year ended 31st March 1892.		
I. Customs and Excise Duties.				
Receipts.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Commissioners of Customs	*22,622 5 8*	23,553 0 0	—	—
Ditto Inland Revenue	*120,429 9 6*	129,870 9 6	—	—
Payments.				
Police Superannuation	—	—	40,000 0 0	—
Relief of School Fees	—	—	40,000 0 0	—
Medical Officers and Sanitary Inspectors	—	—	15,010 2 0	7 12 1
Relief of Local Rates	—	—	58,423 9 6	—
	143,051 15 2	153,423 9 6	153,433 11 6	—
Amount unspent transferred to corresponding Grant for 1892–93	—	—	—	7 12 1
II. Local Taxation Licences and Probate Duty.				
Receipts.				
Local Taxation Licences	*322,432 16 10*	327,299 1 4	—	—
Probate Duty	*265,503 10 4*	309,230 10 6	—	—
Payments.				
Highlands and Islands Grant	—	—	10,000 0 0	—
Contribution to Cost of Roads	—	—	35,000 0 0	—
Ditto to Pay and Clothing of Police	—	—	155,000 0 0	—
Ditto to Parochial Boards (Medical Relief)	—	—	20,023 3 5	9 14 9
Ditto ditto (Pauper Lunatics)	—	—	90,450 5 4	160 15 11
Relief of School Fees	—	—	366,587 18 0	—
	587,936 7 2	636,529 11 10	677,061 6 9	—
Amount unspent transferred to corresponding Grants for 1892–93	—	—	—	170 10 8
Customs and Excise Duties, as above	*143,051 15 2*	153,423 9 6	153,433 11 6	7 12 1
Local Taxation Licences, &c., do.	*587,936 7 2*	636,529 11 10	677,061 6 9	170 10 8
	730,988 2 4	789,953 1 4		
Ditto Balances transferred from Grants for preceding year (Customs and Excise Duties, and Local Taxation Licences, &c.)	*15,121 19 0*	40,719 19 8	—	—
Grand Total	*£746,110 1 4*	830,673 1 0	830,494 18 3	178 2 9

Office of the Secretary for Scotland;
Whitehall,
17th August 1894.

COLIN SCOTT MONCRIEFF,
Under Secretary for Scotland.

COUNTY EXPENDITURE (SCOTLAND).

RETURN to an Order of the Honourable The House of Commons, dated 25 May 1894;—*for*,

RETURN "showing—

1. The Amount of DEBT due as at the 15th day of May 1890, by (1) the COMMISSIONERS OF SUPPLY in the various Counties in *Scotland* (exclusive of Old Road Debt), and (2) by LOCAL AUTHORITIES, under 'The Public Health Act, 1867'; and
2. The Amount of DEBT due by the COUNTY COUNCILS of the various Counties, including that under the Public Health and other Acts, as at the 15th day of May 1894."

Crown Office, Edinburgh, 3 August 1894.

JOHN COWAN,
Crown Agent for Scotland.

(*Sir Charles Dalrymple.*)

Ordered, by The House of Commons, *to be Printed*, 18 *August* 1894.

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RETURN showing—1. The Amount of DEBT due as at the 15th day of May 1890, by (1) the COMMISSIONERS OF SUPPLY in the various Counties in *Scotland* (exclusive of Old Road Debt), and (2) by LOCAL AUTHORITIES, under "The Public Health Act, 1867;" and 2. The Amount of DEBT due by the COUNTY COUNCILS of the various Counties, including that under the Public Health and other Acts, as at the 15th day of May 1894.

NAME OF COUNTY.	1. Amount of Debt due as at 15th May 1890, by (1) The Commissioners of Supply (exclusive of Old Road Debt).*	1. Amount of Debt due as at 15th May 1890, by (2) Local Authorities, under "The Public Health Act, 1867."	1. Amount of Debt due as at 15th May 1890, by (3) TOTAL.	2. Amount of Debt due by the County Councils of the various Counties, including that under the Public Health and other Acts, as at 15th May 1894.	REMARKS.
	£.	£.	£.	£.	
Aberdeen	8,965	10,817	19,782	21,976	
Argyll	2,512	14,972	17,484	20,534	
Ayr	1,063	46,444	47,507	55,424	
Banff	1,200	2,604	3,804	6,854	
Berwick	—	1,170	1,170	(*a*) 20,664	(*a*) Includes 13,005*l.* road debt, taken over from former road authority.
Bute	1,000	842	1,842	4,353	
Caithness	—	232	232	573	
Clackmannan	—	3,323	3,323	(*b*) 16,759	(*b*) Includes 10,360*l.* road debt, taken over from former road authority.
Dumbarton	—	48,836	48,836	(*c*) 83,589	(*c*) Includes about 27,400*l.* road debt, taken over from former road authority.
Dumfries	800	3,096	3,896	3,589	
Edinburgh	—	10,153	10,153	(*d*) 20,188	(*d*) Increase due to police, water, and drainage loans, raised by County Council.
Elgin	—	7,565	7,565	10,919	
Fife	—	56,443	56,443	56,490	
Forfar	—	6,707	6,707	(*e*) 19,901	(*e*) Includes 12,168*l.* road debt, taken over from former road authority.
Haddington	49	10,944	10,993	(*f*) 2,865	(*f*) Large decrease explained by re-allocation of North Berwick water debt, following on extension of burgh. Nearly 9,000*l.* allocated against burgh.
Inverness	—	2,352	2,352	(*g*) 20,216	(*g*) Nearly 18,000*l.* raised for new roads and bridges since County Council instituted.
Kincardine	—	1,651	1,651	(*h*) 4,591	(*h*) Includes 3,662*l.* road debt taken over.
Carried forward £.	15,589	228,151	243,740	369,485	

* Old Road Debt has been taken to mean all debt incurred for road purposes subsisting as at 15th May 1890.

NAME OF COUNTY.	1. Amount of Debt due as at 15th May 1890, by (1) The Commissioners of Supply (exclusive of Old Road Debt).*	(2) Local Authorities, under "The Public Health Act, 1867."	(3) TOTAL.	2. Amount of Debt due by the County Councils of the various Counties, including that under the Public Health and other Acts, as at 15th May 1894.	REMARKS.
	£.	£.	£,	£.	
Brought forward - -	15,589	228,151	243,740	369,485	
Kinross - - - -	190	20	210	(*i*) 6,360	(*i*) Includes 1,459*l.* road debt, remainder of increase being due to new water supply loans.
Kirkcudbright - -	—	101	101	(*j*) 4,123	(*j*) Loan of 4,000*l.* raised by County Council for police stations.
Lanark - - - - -	28,659	135,452	164,111	(*k*) 228,409	(*k*) About 85,000*l.* raised for Middle Ward Water Supply Works in 1893–94.
Linlithgow - - -	—	14,346	14,346	(*l*) 59,746	(*l*) Includes 5,193*l.* old road debt, and 30,000*l.* in respect of new water supply loan.
Nairn - - - - -	—	297	297	244	
Orkney - - - -	—	—	—	(*m*) 36,638	(*m*) Includes 35,440*l.* old road debt.
Peebles - - - -	2,280	—	2,280	4,474	
Perth - - - - -	—	9,477	9,477	(*n*) 70,757	(*n*) Includes about 58,600*l.* road debt, taken over from former road authority.
Renfrew - - -	9,300	11,002	20,302	(*o*) 26,023	(*o*) About 5,000*l.* raised for new water supply loans by County Council.
Ross and Cromarty -	—	3,610	3,610	(*p*) 17,444	(*p*) Includes about 3,600*l.* old road debt, and over 10,000*l.* new loans for roads, bridges, &c.
Roxburgh - - -	1,353	521	1,874	2,759	
Selkirk - - - - -	—	—	—	—	
Stirling - - - -	—	6,490	6,490	(*q*) 32,985	(*q*) Includes 18,240*l.* old road debt taken over, and about 9,000*l.* for new drainage and fever hospital loans raised by County Council.
Sutherland - - -	—	695	695	(*r*) 8,437	(*r*) Includes about 8,000*l.* for new roads and bridges raised by County Council.
Wigtown - - - -	—	840	840	594	
Zetland - - - -	2,835	261	3,096	5,940	
TOTAL - - - £.	60,206	411,263	471,469	874,418	

* Old Road Debt has been taken to mean all debt incurred for road purposes subsisting as at 15th May 1890.

COUNTY EXPENDITURE (SCOTLAND).

RETURN showing—1. The Amount of DEBT due as at 15 May 1890, by (1) the COMMISSIONERS OF SUPPLY in the various Counties in *Scotland* (exclusive of Old Road Debt), and (2) by LOCAL AUTHORITIES, under "The Public Health Act, 1867;" and 2. The Amount of DEBT due by the COUNTY COUNCILS of the various Counties, including that under the Public Health and other Acts, as at 15 May 1894.

(*Sir Charles Dalrymple.*)

Ordered, by The House of Commons, *to be Printed,*
18 *August* 1894.

[*Price* 1 *d.*]

306. *Under* 1 *oz.*

COUNTY RATES (SCOTLAND).

RETURN to an Order of the Honourable The House of Commons, dated 20 April 1894;—*for*,

RETURN "comparing COUNTY RATES in *Scotland*, per £. of VALUATION, for the Year 1893-94, with the corresponding RATES Levied by Commissioners of Supply, Road Trustees, and Parochial Boards, prior to the commencement of 'The Local Government (Scotland) Act, 1889,' in the following form:—

Name of County.	County Rates, formerly Levied by Commissioners of Supply. (1.) "Average" Rates, as ascertained for 10 years preceding 1889. (2.) Rates Levied by Commissioners of Supply, 1889-90. (3.) Rates Levied by County Council, 1893-94.																				Other County Rates.								Grand Total of all foregoing Rates.	Increase (+) or Decrease (-) of Rates as compared with 1889-90.	Government Grants.	
	County General.			Police.			Registration of Voters.			Lunatic Asylums.			Valuation.			Contagious Diseases (Animals).			Other Rates.			Total.			General Purposes Rate per £. Levied by County Council, 1893-94.	Roads Rate (Average).			Public Health Rate.					
	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.		(1.) — (2.) Levied by Road Trustees, 1889-90. (3.) Levied by County Council, 1893-94.	Owners.	Occupiers.	Total.	(1.) — (2.) Amounts raised by Parochial Boards, 1889-90. (3.) By County Councils, 1892-93.	Average Rate per £. of Gross Rental of County to which amounts in preceding Column correspond.			

Scottish Office, Whitehall, 2 May 1894.

COLIN SCOTT-MONCRIEFF.

(*Sir George Trevelyan.*)

Ordered, by The House of Commons, *to be Printed*, 3 *May* 1894.

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LOCAL GOVERNMENT (SCOTLAND).

COUNTY RATES.

NOTE.

UNDER the LOCAL GOVERNMENT (SCOTLAND) ACT, 1889, the COUNTY COUNCILS thereby constituted were empowered to raise the following assessments formerly raised by Commissioners of Supply, Road Trustees, and Parochial Boards :—

NAME OF ASSESSMENT.	By whom formerly Levied.	Statutory Authority under which Levied.	INCIDENCE.
(1.) County General	Commissioners of Supply	31 & 32 Vict. c. 82, s. 3	Prior to the commencement of the Local Government Act, these assessments were wholly payable by owners. By section 27 (4) of that Act, the Sheriff of each county was required to ascertain the "average" assessment levied under each of these heads during the 10 years ending Whit Sunday 1889 (*debt* being excluded), and to the extent of the average so ascertained the rates still fall wholly on owners; but any increment over the average is borne equally by owners and occupiers. Debt existing at the passing of the Act, and secured by any of these assessments, is to be paid off by a rate levied wholly on owners.
(2.) Police	ditto	20 & 21 Vict. c. 72, ss. 29–31	
(3.) Sheriff Court Houses	ditto	23 & 24 Vict. c. 79, ss. 15–19 47 & 48 Vict. c. 42	
(4.) Registration of Voters	ditto	24 & 25 Vict. c. 83, s. 41	
(5.) Militia	ditto	17 & 18 Vict. c. 106, s. 37 40 & 41 Vict. c. 53, s. 63	
(6.) Lunatic Asylums (upkeep of buildings, &c.)	ditto	20 & 21 Vict. c. 71, s. 54	
(7.) Valuation	ditto	17 & 18 Vict. c. 91, s. 18	Payable by owners and occupiers equally where there is a special rate, but in many counties the expenses of the Valuation Roll are met out of the County General Assessment. No change in incidence made by Local Government (Scotland) Act, 1889.
(8.) Contagious Diseases (Animals)	ditto	41 & 42 Vict. c. 74 s. 70	Payable by owners and occupiers equally. No change in incidence made by Local Government (Scotland) Act, 1889. The Public Health Assessment (unlike all the other county assessments which are levied on the *gross* valuation ascertained under the Lands Valuation (Scotland) Acts) is levied on the "annual value," or net rental, as defined in Section 37 of the Poor Law Act of 1845.
(9.) Public Health (including Special Water and Drainage Assessments)	Parochial Boards	30 & 31 Vict. c. 101, ss. 93 and 94 54 & 55 Vict. c. 52, s. 4	
(10.) (*a*) Roads and Bridges (Management, Maintenance, and Construction)	Road Trustees	41 & 42 Vict. c. 51, s. 52 52 & 53 Vict. c. 50, s. 16 (2) (*c*) 55 & 56 Vict. c. 12	
(*b*) Roads (Debt)	ditto	41 & 42 Vict. c. 51, ss. 58 and 74 52 & 53 Vict. c. 50, s. 16 (2) (*d*)	Payable wholly by owners as regards debt incurred before the commencement of the Local Government (Scotland) Act, and by owners and occupiers equally as regards debt incurred subsequently.

The Local Government Act further provided, *see* Section 27, that the rate necessary in respect of any branch or branches of expenditure for which no provision was made under an Act of Parliament in force at the passing of the Act should be imposed as a "*General Purposes Rate*," falling equally on owners and occupiers.

The following Tables furnish the materials for a comparison between the rates levied under the above heads in 1893–94, and the corresponding rates levied by the old county authorities in 1889–90. For convenience in making the comparison, all assessments have been reduced to the decimal form. The particulars for each county are shown in three horizontal lines; the first (in italics) giving the "average" rates determined by the sheriff under Section 27 (4) of the Local Government Act; the second (in ordinary type) giving the rates levied in 1889–90; and the third line (in heavy type) showing the rates imposed in 1893–94. The assessments for Militia purposes and Sheriff Court buildings, as they affect only a few counties, and are unimportant in amount, have been thrown into a single column headed "other rates." In cases where the assessments are levied according to parishes or districts (*e.g.* for roads and public health), and where accordingly the assessment varies in different parts of the county, the Return shows the corresponding average rate over the whole county. For various reasons there was difficulty in obtaining full information from all the counties with regard to the Public Health Assessments imposed in the years selected for comparison, and in the case of that assessment, therefore, the Return shows the actual sums raised by means of the assessment in the years 1889–90 and *1892–93*, as appearing in Returns furnished to the Board of Supervision, together with an average rate arrived at by dividing such amounts by the *gross* county rental (inclusive of the rental of Police Burghs). It is considered that this gives a sufficiently true result for the purpose of the Return. The amount of the grants paid by Government in aid of local rates is also shown with the amount per £. of gross county valuation corresponding thereto. It should be noted in explanation of the relatively higher amount per £. corresponding to grants in certain counties, viz., Argyll, Caithness, Inverness, Ross and Cromarty, Sutherland, Orkney, and Zetland, that these counties alone share in the Highlands Grant under Section 22 (1) of the Local Government (Scotland) Act, 1889.

It is further to be observed that the Government Grants have, as shown in the Return, been largely increased since the commencement of the Local Government (Scotland) Act, and that the increase in county rates has therefore not been commensurate with the increase in county expenditure. The grants are now payable out of the Local Taxation (Scotland) Account.

RETURN comparing COUNTY RATES in *Scotland*, per £. of VALUATION, for the Year 1893–94, with prior to the commencement of "The Local Government

COUNTY RATES FORMERLY LEVIED BY COMMISSIONERS OF SUPPLY.

(1.) "*Average*" *Rates, as ascertained for 10 years preceding 1889.*
(2.) Rates Levied by Commissioners of Supply, 1889–90.
(3.) Rates Levied by County Council, 1893–94.

NAME OF COUNTY.	County General.			Police.			Registration of Voters.			Lunatic Asylums.			Valuation.			Contagious Diseases (Animals).			Other Rates.		
	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.
	d.	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*
Aberdeen - - (1.)	·476	–	–	·876	–	–	·077	–	–	–	–	–	–	–	–	–	–	–	·001	–	–
(2.)	·645	–	·645	1·160	–	1·160	·145	–	·145	–	–	–	–	–	–	·750	–	·750	·258	–	·258
(3.)	·671	·095	·766	1·174	·263	1·437	·122	·045	·167	–	–	–	–	–	–	–	–	–	·259	–	·259
Argyll - - (1.)	·416	–	–	1·583	–	–	·083	–	–	·416	–	–	–	–	–	–	–	–	–	–	–
(2.)	·667	–	·667	2·000	–	2·000	–	–	–	1·833	–	1·833	–	–	–	–	–	–	0·80	–	0·80
(3.)	·542	·125	·667	1·833	·250	2·083	·146	·063	·209	1·458	·125	1·583	·146	·146	·292	·083	·083	·166	–	–	–
Ayr - - - (1.)	·375	–	–	1·500	–	–	·125	–	–	·187	–	–	·125	–	–	–	–	–	–	–	–
(2.)	·125	–	·125	1·625	–	1·625	·250	–	·250	·375	–	·375	·125	–	·125	·125	–	·125	–	–	–
(3.)	·500	·125	·625	1·750	·250	2·000	·187	·063	·250	·312	·125	·437	·188	·062	·250	–	–	–	–	–	–
Banff - - - (1.)	·325	–	–	1·325	–	–	·225	–	–	·658	–	–	–	–	–	–	–	–	–	–	–
(2.)	·500	–	·500	1·500	–	1·500	·500	–	·500	1·250	–	1·250	–	–	–	–	–	–	–	–	–
(3.)	·325	–	·325	1·888	·337	2·225	·294	·069	·363	1·200	–	1·200	–	–	–	–	–	–	–	–	–
Berwick - - (1.)	·287	–	–	·800	–	–	·097	–	–	·136	–	–	·087	–	–	–	–	–	–	–	–
(2.)	·250	–	·250	·250	–	·250	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
(3.)	·417	·125	·542	·875	·083	·958	·125	·042	·167	·667	–	·667	·041	–	·041	–	–	–	–	–	–
Bute - - - (1.)	1·360	–	–	2·350	–	–	·300	–	–	·630	–	–	–	–	–	–	–	–	–	–	–
(2.)	1·250	–	1·250	2·750	–	2·750	·250	–	·250	1·750	–	1·750	–	–	–	·250	–	·250	·250	–	·250
(3.)	·900	–	·900	2·900	·550	3·450	·200	–	·200	1·800	–	1·800	·200	·200	·400	–	–	–	–	–	–
Caithness - - (1.)	·500	–	–	1·666	–	–	·150	–	–	–	–	–	–	–	–	–	–	–	–	–	–
(2.)	1·000	–	1·000	1·750	–	1·750	1·000	–	1·000	–	–	–	·125	·125	·250	·250	–	·250	–	–	–
(3.)	·500	–	·500	1·666	–	1·666	·150	–	·150	–	–	–	·125	·125	·250	–	–	–	–	–	–
Clackmannan - (1.)	·900	–	–	1·350	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
(2.)	1·000	–	1·000	1·250	–	1·250	–	–	–	–	–	–	–	–	–	·250	–	·250	–	–	–
(3.)	1·050	·150	1·200	1·800	·450	2·250	–	–	–	·350	·350	·700	–	–	–	·050	·050	·100	–	–	–
Dumbarton - (1.)	·359	–	–	1·425	–	–	·106	–	–	–	–	–	–	–	–	–	–	–	–	–	–
(2.)	·375	–	·375	1·750	–	1·750	·250	–	·250	–	–	–	–	–	–	–	–	–	–	–	–
(3.)	·750	·375	1·125	1·625	·200	1·825	·175	·050	·225	·325	·325	·650	–	–	–	·025	·025	·050	–	–	–
Dumfries - - (1.)	·394	–	–	1·290	–	–	·103	–	–	–	–	–	–	–	–	–	–	–	–	–	–
(2.)	·500	–	·500	1·300	–	1·300	·200	–	·200	–	–	–	–	–	–	–	–	–	–	–	–
(3.)	·394	–	·394	1·390	–	1·390	·103	–	·103	–	–	–	–	–	–	–	–	(*d*)	–	–	–

(*a*) In this case the rate given is for the year 1888–89. No corresponding rate was levied in 1889–90, there being sufficient funds in hand
(*b*) Low rate in 1889–90 explained by large balances (equal to assessment of about 2¼*d.*) in hand at beginning of year.
(*c*) Increase mainly caused by augmentation of police force and expenditure on lunatic asylums.

the corresponding RATES Levied by Commissioners of Supply, Road Trustees, and Parochial Boards, (Scotland) Act, 1889," under the following Headings.

	TOTAL.			OTHER COUNTY RATES.								GRAND TOTAL of all foregoing Rates.	Increase (+) or Decrease (−) of Rates, as compared with 1889-90.	Government Grants.		NAME OF COUNTY.
				General Purposes Rate per £. Levied by County Council, 1893-94.			Roads Rate (*Average*). (1.) – (2.) Levied by Road Trustees, 1889-90. (3.) Levied by County Council, 1893-94.			Public Health Rate.				(1.) — (2.) To Commissioners of Supply and Road Trustees 1889-90. (3.) To County Councils, 1892-93.	Amount per £. of Gross Rental of County to which Grants correspond.	
	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	(1.) — (2.) Amounts raised by Parochial Boards, 1889-90. (3.) By County Councils, 1892-93.	Average Rate per £. of Gross Rental of County to which Amounts in preceding Column correspond.					
	d.	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	£.	*d.*	*d.*	*d.*	£.	*d.*	
(1.)	1·430	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Aberdeen.
(2.)	2·958	–	2·958	–	–	–	5·738	–	5·738	1,901	·502	9·198	—	5,438	1·437	
(3.)	2·226	·403	2·629	·140	·140	·280	3·724	3·519	7·243	1.483	·377	10·529	+ 1·331	11.068	2·813	
(1.)	2·498	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Argyll.
(2.)	4·580	–	(a) 4·580	–	–	–	4·021	3·583	7·604	2,260	1·145	13·329	—	3,446	1·746	
(3.)	4·208	·792	5·000	·125	·125	·250	4·167	4·167	8·334	3.754	1·918	15·502	+ 2·173	9.489	4 848	
(1.)	2·312	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Ayr.
(2.)	2·625	–	2·625	–	–	–	2·166	2·166	4·332	7,643	1·721	8·678	—	7,429	1·673	
(3.)	2·937	·625	3·562	–	–	–	3·000	3·000	6·000	5.640	1·222	10·784	+ 2·106	13.014	2·820	
(1.)	2·533	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Banff.
(2.)	3·750	–	3·750	–	–	–	3·750	3·250	7·000	1,057	1·162	11·912	—	1,665	1·830	
(3.)	3·707	·406	4·113	–	–	–	4·012	3·562	7·574	1.007	1·041	12·728	+ ·816	3.013	3 144	
(1.)	1·407	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Berwick.
(2.)	·500	–	(b) ·500	–	–	–	3·916	2·666	6·582	437	·323	7·405	—	1,729	1·278	
(3.)	2·125	·250	2·375	·041	·041	·082	4·000	4·000	8·000	562	·437	10·894	+ 3·489	3.440	2·675	
(1.)	4·640	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Bute.
(2.)	6·500	–	6·500	–	–	–	3·840	3·840	7·680	169	·601	14·781	—	500	1·777	
(3.)	6·000	·750	6·750	·500	·500	1·000	3·930	3·930	7·860	166	·592	16·202	+ 1·421	925	3·302	
(1.)	2·316	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Caithness.
(2.)	4·125	·125	4·250	–	–	–	4·000	4·000	8·000	157	·284	12·534	—	1,054	1·908	
(3.)	2·441	·125	2·566	–	–	–	4·000	4·000	8·000	—	—	10·566	− 1·968	3.107	5·832	
(1.)	2·250	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Clackmannan.
(2.)	2·500	–	2·500	–	–	–	6·500	4·000	10·500	770	1·444	14·444	—	676	1·267	
(3.)	3·250	1·000	(c) 4·250	·125	·125	·250	7·250	5·500	12·750	367	·584	17·834	+ 3·390	1.277	2·031	
(1.)	1·890	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Dumbarton.
(2.)	2·375	–	2·375	–	–	–	3·000	3·000	6·000	7,260	3·835	12·210	—	2,976	1·572	
(3.)	2·900	·975	3·875	·125	·125	·250	4·600	3·625	8·225	5.089	2·440	14·790	+ 2·580	5.421	2·600	
(1.)	1·787	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Dumfries
(2.)	2·000	–	2·000	–	–	–	2·200	2·200	(d) 4·400	491	·223	6·623	—	2,686	1·219	
(3.)	1·887	–	1·887	–	–	(e)	2·830	2·830	5·660	397	·181	7·728	+ 1·105	5.662	2·591	

(*d*) Found insufficient to meet expenditure of year.
(*e*) Relieved from Local Taxation Relief Grant.

RETURN comparing County Rates in *Scotland*, per £. of Valuation, for the

COUNTY RATES, FORMERLY LEVIED BY COMMISSIONERS OF SUPPLY.

(1.) "*Average*" *Rates, as ascertained for 10 years preceding 1889.*
(2.) Rates Levied by Commissioners of Supply, 1889–90.
(3.) Rates Levied by County Council, 1893-94.

NAME OF COUNTY.		County General.			Police.			Registration of Voters.			Lunatic Asylums.			Valuation.			Contagious Diseases (Animals).			Other Rates.		
		Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.
		d.	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*
Edinburgh	(1.)	*·625*	–	–	*1·292*	–	–	*·083*	–	–	*·375*	–	–	–	–	–	–	–	–	–	–	–
	(2.)	·333	–	·333	–	–	–	·167	–	·167	1·250	–	1·250	–	–	–	3·500	–	3·500	–	–	–
	(3.)	·083	–	·083	1·375	–	1·375	·125	·042	·167	1·291	–	1·291	–	–	–	·291	·291	·582	–	–	–
Elgin	(1.)	*·375*	–	–	*1·000*	–	–	*·150*	–	–	*·494*	–	–	–	–	–	–	–	–	–	–	–
	(2.)	(e) 1·000	–	1·000	1·250	–	1·250	·250	–	·250	1·250	–	1·250	–	–	–	·500	–	·500	–	–	–
	(3.)	·323	–	·323	1·500	·500	2·000	·250	·100	·350	·927	–	·927	–	–	–	·100	·100	·200	–	–	–
Fife	(1.)	*·180*	–	–	*·930*	–	–	*·070*	–	–	*·050*	–	–	–	–	–	–	–	–	*·050*	–	–
	(2.)	·435	–	·435	1·140	–	1·140	·150	–	·150	·600	–	·600	·100	–	·100	·600	–	·600	·012	–	·012
	(3.)	·240	·060	·300	1·310	·380	1·690	·125	·055	·180	·620	·150	·770	·020	·020	·040	–	–	–	·090	·040	·130
Forfar	(1.)	*·347*	–	–	*·927*	–	–	*·070*	–	–	–	–	–	*·069*	–	–	–	–	–	–	–	–
	(2.)	·280	–	·280	·580	–	(g) ·580	·110	–	·110	–	–	–	·070	–	·070	·680	·680	1·360	–	–	–
	(3.)	·361	·026	·387	1·077	·150	1·227	·090	·020	·110	–	–	–	·114	·045	·159	–	–	–	–	–	–
Haddington	(1.)	*·416*	–	–	*1·359*	–	–	*·125*	–	–	*·021*	–	–	*·042*	–	–	–	–	–	–	–	–
	(2.)	·750	–	·750	1·655	–	1·655	·292	–	·292	·542	–	·542	–	–	–	·041	·041	·082	–	–	–
	(3.)	·625	·208	·833	1·578	·219	1·797	·167	·041	·208	·562	·083	·645	·063	·021	·084	–	–	–	–	–	–
Inverness	(1.)	*·581*	–	–	*2·580*	–	–	*·178*	–	–	*·372*	–	–	–	–	–	–	–	–	*·021*	–	–
	(2.)	1·000	–	(h) 1·000	3·000	–	(i) 3·000	·465	–	·465	1·014	–	1·014	–	–	–	·500	–	·500	·021	–	·021
	(3.)	·581	–	·581	2·580	–	2·580	·178	–	·178	·672	–	·672	–	–	–	–	–	–	·021	–	·021
Kincardine	(1.)	*·244*	–	–	*·856*	–	–	*·087*	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	(2.)	·187	–	·187	·750	–	·750	·187	–	·187	–	–	–	–	–	–	1·000	–	1·000	–	–	–
	(3.)	·125	–	·125	·928	·072	1·000	·106	·019	·125	–	–	–	–	–	–	–	–	–	–	–	–
Kinross	(1.)	*·420*	–	–	*·780*	–	–	*·100*	–	–	*·050*	–	–	–	–	–	–	–	–	–	–	–
	(2.)	·510	–	·510	·880	–	·880	·200	–	·200	·660	–	·660	–	–	–	·500	–	·500	–	–	–
	(3.)	·630	·120	·750	·860	·140	1·000	·190	·090	·280	·670	–	·670	·140	·040	·180	·070	·070	·140	–	–	–
Kirkcudbright	(1.)	*·234*	–	–	*·713*	–	–	*·084*	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	(2.)	·437	–	·437	·656	–	·656	·125	–	·125	–	–	–	–	–	–	·093	–	·093	–	–	–
	(3.)	·312	·063	·375	·937	·219	1·156	·125	·032	·157	–	–	–	–	–	–	·031	·031	·062	–	–	–
Lanark	(1.)	*·300*	–	–	*1·700*	–	–	*·142*	–	–	*·092*	–	–	–	–	–	–	–	–	–	–	–
	(2.)	·600	–	·600	2·558	–	2·558	·200	–	·200	·467	–	·467	–	–	–	·125	·125	·250	·783	–	·783
	(3.)	·567	·083	·650	1·942	·175	2·117	·142	–	·142	·850	·233	1·083	·066	·066	·132	–	–	–	3·42	·041	·383
Linlithgow	(1.)	*·500*	–	–	*2·000*	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	(2.)	1·000	–	1·000	1·500	–	1·500	·250	–	·250	–	–	–	·125	·125	(k) ·250	1·500	–	1·500	–	–	–
	(3.)	·625	·125	·750	2·000	–	2·000	–	–	–	·375	·375	·750	·140	·140	(k) ·280	–	–	–	–	–	–
Nairn	(1.)	*1·309*	–	–	*1·725*	–	–	*·283*	–	–	*·330*	–	–	*·046*	–	–	–	–	–	*·021*	–	–
	(2.)	1·250	–	1·250	2·000	–	2·000	1·750	–	1·750	–	–	–	–	–	–	–	–	–	–	–	–
	(3.)	·825	–	·825	1·975	·250	2·225	·062	–	·062	·755	·175	·930	·046	–	·046	·035	·035	·070	·012	–	·012

(e) Expenditure exceptional, owing to acquisition of Elgin Prison and extraordinary building repairs.
(f) Levied subject to provisions of Elgin and Nairn Roads, &c. Act, 1863, now repealed.
(g) Assessment considerably below average, owing to certain unapplied invested funds being credited to Police Account.
(h) Included provision for first County Council Election, &c.
(i) Included 700*l.* for retired allowances.

Year 1893-94, with the corresponding Rates Levied by Commissioners of Supply, &c.—*continued*.

	TOTAL.			OTHER COUNTY RATES.												NAME OF COUNTY.
				General Purposes Rate per £. Levied by County Council, 1893-94.			Roads Rate (*Average*). (*1.*) — (2.) Levied by Road Trustees, 1889-90. (3.) Levied by County Council, 1893-94.			Public Health Rate.		GRAND TOTAL of all foregoing Rates.	Increase (+) or Decrease (—) of Rates, as compared with 1889-90.	Government Grants.		
										(*1.*) — (2.) Amounts raised by Parochial Boards, 1889-90. (3.) By County Councils, 1892-93.	Average Rate per £. of Gross Rental of County to which Amounts in preceding Column correspond.			(*1.*) — (2.) To Commissioners of Supply and Road Trustees, 1889-90. (3.) To County Councils, 1892-93.	Amount per £. of Gross Rental of County to which Grants correspond.	
	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.							
	d.	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	£.	*d.*	*d.*	*d.*	£.	*d.*	
(*1.*)	*2·375*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Edinburgh.
(2.)	5·250	–	5·250	–	–	–	3·000	3·000	6·000	3,910	1·336	12·586	—	4,987	1·705	
(3.)	3·165	·333	3·498	·291	·291	·582	3·625	3·625	7·250	4,102	1·413	12·743	+ ·157	8,712	3·002	
(*1.*)	*2,019*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Elgin.
(2.)	4·250	–	4·250	–	–	–	6·125	–	6·125 (*f*)	1,124	1·512	11·887	—	1,182	1·590	
(3.)	3·100	·700	3·800	–	–	–	3·500	3·500	7·000	647	·823	11·623	— ·264	2,425	3·085	
(*1.*)	*1·280*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Fife.
(2.)	3·037	–	3·037	–	–	–	2·833	2·667	5·500	6,801	2·222	10·759	—	4,478	1·463	
(3.)	2·405	·705	3·110	·070	·070	·140	3·180	3·000	6·180	2,725	·842	10·272	— ·487	9,018	2·786	
(*1.*)	*1·413*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Forfar.
(2.)	1·720	·680	2·400	–	–	–	4·750	4·250	9·000	1,245	·495	11·895	—	3,075	1·224	
(3.)	1·642	·241	1·883	·140	·140	·280	5·000	4·500	9·500	666	·273	11·936	+ ·041	6,195	2·539	
(*1.*)	*1·963*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Haddington.
(2.)	3·280	·041	3·321	–	–	–	3·923	3·923	7·846	1,033	·918	12·085	—	2,224	1·976	
(3.)	2·995	·572	3·567	·083	·083	·166	5·078	5·078	10·156	850	·793	14·632	+ 2·597	3,640	3·396	
(*1.*)	*3·732*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Inverness.
(2.)	6·000	–	6·000	–	–	–	4·223	3·750	7·973	656	·502	14·475	—	3,537	2·706	
(3.)	4·032	–	4·032	–	–	(*j*)	4·296	4·063	8·359	883	·653	13·044	— 1·431	8,580	6·347	
(*1.*)	*1·187*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Kincardine.
(2.)	2·124	–	2·124	–	–	–	2·080	1·705	3·785	442	·421	6·330	—	1,049	·999	
(3.)	1·159	·091	1·250	·156	·156	·312	2·650	2·400	5·050	363	·365	6·977	+ ·647	2,513	2·529	
(*1.*)	*1·350*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Kinross.
(2.)	2·750	–	2·750	–	–	–	3·500	2·500	6·000	22	·083	8·833	—	299	1·121	
(3.)	2·560	·460	3·020	·140	·140	·280	3·650	2·750	6·400	332	1·178	10·878	+ 2·045	636	2·257	
(*1.*)	*1·031*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Kirkcudbright.
(2.)	1·811	–	1·811	–	–	–	4·966	–	4·966	163	·113	6·390	—	1,584	1·097	
(3.)	1·405	·345	1·750	·093	·093	·186	2·942	2·941	5·883	—	—	7·819	+ 1·429	3,472	2·432	
(*1.*)	*2·234*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Lanark.
(2.)	4·733	·125	4·858	–	–	–	3·692	2·833	6·525	21,623	2·433	13·816	—	14,541	1·636	
(3.)	3·909	·598	4·507	·050	·050	·100	4·042	3·541	7·583	17,549	2·072	14·262	+ ·446	22,973	2·712	
(*1.*)	*2·500*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Linlithgow.
(2.)	4·375	·125	4·500	–	–	–	4·750	3·500	8·250	1,990	3·269	16·019	—	2,284	3·753	
(3.)	3·140	·640	3·780	·125	·125	·250	4·375	3·250	7·625	2,780	4·324	15·979	— ·040	4,033	6·273	
(*1.*)	*3·714*	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Nairn.
(2.)	5·000	–	5·000	–	–	–	2·750	2·750	5·500 (*l*)	60	·393	10·893	—	404	2·647	
(3.)	3·710	·460	4·170	·150	·150	·300	9·000	9·000	18·000 (*m*)	86	·572	23·042	+ 12·149	664	4·419	

(*j*) Expenditure estimated at 920*l.* met out of Exchequer Grants.
(*k*) Estimated approximately.
(*l*) Average for preceding 10 years, about 7½*d.*
(*m*) Large increase stated to be mainly due to damage done to roads by locomotive traffic.

RETURN comparing County Rates in *Scotland*, per £. of Valuation, for the

COUNTY RATES FORMERLY LEVIED BY COMMISSIONERS OF SUPPLY.

(1.) "*Average*" *Rates, as ascertained for 10 years preceding 1889.*
(2.) Rates Levied by Commissioners of Supply, 1889-90.
(3.) Rates Levied by County Council, 1893-94.

NAME OF COUNTY.		County General.			Police.			Registration of Voters.			Lunatic Asylums.			Valuation.			Contagious Diseases (Animals).			Other Rates.		
		Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.
		d.	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*
Orkney	(1.)	*2·250*	–	–	–	–	–	*·250*	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	(2.)	3·000	–	3·000	–	–	–	·500	–	·500	–	–	–	–	–	–	–	–	–	–	–	–
	(3.)	2·250	–	2·250	–	–	–	·250	–	·250	–	–	–	–	–	–	–	–	–	–	–	–
Peebles	(1.)	*·208*	–	–	*1·208*	–	–	*·125*	–	–	*·458*	–	–	–	–	–	–	–	–	*·042*	–	–
	(2.)	·500	–	·500	·250	–	·250 (n)	·166	–	·166	·375	–	·375 (n)	–	–	–	·062	·062	·124	·208	–	·208
	(3.)	·292	·083	·375	2·042	·458	2·500	·125	–	·125	2·000	·042	2·042	–	–	–	·021	·021	·042	·479	·437	·916
Perth	(1.)	*·217*	–	–	*·939*	–	–	*·054*	–	–	*·057*	–	–	*·042*	–	–	–	–	–	–	–	–
	(2.)	·320	–	·320	1·080	–	1·080	·150	–	·150	·820	–	·820	·060	–	·060	·570	–	·570	–	–	–
	(3.)	·180	–	·180	1·202	·263	1·465	·077	·023	·100	·357	·150	·507	·046	·004	·050	·060	·060	·120	–	–	–
Renfrew	(1.)	*·666*	–	–	*1·558*	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	(2.)	·500	–	·500	1·250	–	1·250	·250	–	·250	–	–	–	–	–	–	·250	–	·250	–	–	–
	(3.)	1·416	·500	1·916	1·958	–	1·958	·083	·083	·166	–	–	–	–	–	–	·021	·021	·042	–	–	–
Ross and Cromarty	(1.)	*·541*	–	–	*1·671*	–	–	*·167*	–	–	*·379*	–	–	*·059*	–	–	–	–	–	*·008*	–	–
	(2.)	·166	–	·166	2·750	–	2·750 (r)	·416	–	·416	1·000	–	1·000	–	–	–	·250	·250	·500	–	–	–
	(3.)	·500	–	·500	1·735	·065	1·800	·183	·017	·200	·690	·060	·750	·080	·020	·100	–	–	–	–	–	–
Roxburgh	(1.)	*·600*	–	–	*1·200*	–	–	*·100*	–	–	*·200*	–	–	–	–	–	–	–	–	–	–	–
	(2.)	·900	–	·900	1·000	–	1·000	·100	–	·100	·600	–	·600	–	–	–	–	–	–	–	–	–
	(3.)	·800	·200	1·000	1·300	–	1·300	·150	·050	·200	1·100	–	1·100	–	–	–	·050	·050	·100	–	–	–
Selkirk	(1.)	*·633*	–	–	*1·975*	–	–	*·123*	–	–	*·179*	–	–	–	–	–	–	–	–	*·217*	–	–
	(2.)	·875	–	·875	2·000	–	2·000	·375	–	·375	1·000	–	1·000	–	–	–	–	–	–	–	–	–
	(3.)	·633	–	·633	2·495	·520	3·015	·183	·060	·243	1·151	·033	1·184	–	–	–	–	–	–	–	–	–
Stirling	(1.)	*·300*	–	–	*1·238*	–	–	–	–	–	*·150*	–	–	–	–	–	–	–	–	–	–	–
	(2.)	·500	–	·500	1·375	–	1·375	–	–	–	–	–	–	–	–	–	·125	·125	·250	–	–	–
	(3.)	·400	·100	·500	1·850	·612	2·462	–	–	–	·412	·263	·675	–	–	–	–	–	–	–	–	–
Sutherland	(1.)	*·499*	–	–	*2·277*	–	–	*·199*	–	–	*·384*	–	–	*·108*	–	–	–	–	–	*·008*	–	–
	(2.)	·312	–	·312	2·500	–	2·500	·667	–	·667	1·016	–	1·016	·083	–	·083	–	–	–	–	–	–
	(3.)	·499	–	·499	2·638	·362	3·000	·199	–	·199	·634	–	·634	·108	–	·108	–	–	–	–	–	–
Wigtown	(1.)	*·373*	–	–	*1·240*	–	–	*·130*	–	–	–	–	–	–	–	–	–	–	–	*·050*	–	–
	(2.)	·750	–	·750	1·000	–	1·000	–	–	–	–	–	–	–	–	–	·375	–	·375	–	–	–
	(3.)	·400	·050	·450	1·290	·050	1·340	·160	·030	·190	–	–	–	–	–	–	·175	·175	·350	–	–	–
Zetland	(1.)	*2·125*	–	–	–	–	–	*(o) ·850*	–	–	–	–	–	–	–	–	–	–	–	*·025*	–	–
	(2.)	3·500	–	3·500	–	(u)	–	1·250	–	1·250	–	–	–	–	–	–	·250	–	·250	1·000	–	1·000
	(3.)	2·150	–	2·150	·500	·500	1·000	·850	–	·850	–	–	–	–	–	–	·250	·250	·500	2·000	–	2·000

(n) Rates exceptionally low; large balances being in hand at beginning of year.
(o) Expenditure, equal rate of about ·292*d.*, met out of Local Taxation Grants.
(p) Probable expenditure for year (equal about 1,120*l.*), met out of Local Taxation Grants.
(q) Rate in preceding year, 4*d.*

Year 1893–94, with the corresponding Rates Levied by Commissioners of Supply, &c.—*continued.*

	OTHER COUNTY RATES.														
	TOTAL.			General Purposes Rate per £. Levied by County Council, 1893-94.			Roads Rate (*Average*). (1.) — (2.) Levied by Road Trustees, 1889-90. (3.) Levied by County Council, 1893-94.			Public Health Rate.		GRAND TOTAL of all foregoing Rates.	Increase (+) or Decrease (−) of Rates, as compared with 1889-90.	Government Grants.		NAME OF COUNTY.
										(1.) — (2.) Amounts raised by Parochial Boards. 1889-90. (3.) By County Councils, 1892-93.	Average Rate per £. of Gross Rental of County to which Amounts in preceding Column correspond.			(1.) — (2.) To Commissioners of Supply and Road Trustees, 1889-90. (3.) To County Councils, 1892-93.	Amount per £. of Gross Rental of County to which Grants correspond.	
	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.	Owners.	Occupiers.	Total.							
	d.	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	£.	*d.*	*d.*	*d.*	£.	*d.*	
(1.)	2·500	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Orkney.
(2.)	3·500	–	3·500	–	–	–	15·866	4·200	20·066	34	·126	23·692	—	248	·919	
(3.)	2·500	–	2·500	–	–	–	13·750	5·500	19·250	—	–	21·750	− 1·942	1·206	4·602	
(1.)	2·041	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Peebles.
(2.)	1·561	·062	1·623	–	–	–	2·042	1·250	3·292 (*m*)	134	·246	5·161	—	731	1·322	
(3.)	4·959	1·041	6·000	–	–	(*o*)	3·771	3·146	6·917	127	·268	13·185	+ 8·024	1·330	2·811	
(1.)	1·309	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Perth.
(2.)	3·000	–	3·000	–	–	–	4·118	2·850	6·968	3,627	·932	10·900	—	5,404	1·389	
(3.)	1·922	·500	2·422	–	–	(*p*)	5·275	4·175	9·450	1·105	·295	12·167	+ 1·267	10 300	2·749	
(1.)	2·624	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Renfrew.
(2.)	2·250	–	2·250 (*q*)	–	–	–	3·675	3·175	6·850	2,886	·891	9·991	—	6,214	1·919	
(3.)	3·478	·604	4·082	·125	·125	·250	4·605	4·605	9·210	6·371	3·029	16·571	+ 6·580	8·549	4·064	
(1.)	2·825	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Ross and Cromarty.
(2.)	4·582	·250	4·832	–	–	–	2·566	2·003	4·569	1,072	·942	10·343	—	2,753	2·420	
(3.)	3·188	·162	3·350	·200	·200	·400	3·613	2·990	6 603	1.044	·881	11·234	+ ·891	6·534	5·517	
(1.)	2·100	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Roxburgh.
(2.)	2·600	–	2·600	–	–	–	4·000	3·000	7·000	312	·219	9·819	—	2,432	1·710	
(3.)	3·400	·300	3·700	·100	·100	·200	3·750	3·250	7·000	789	·588	11·488	+ 1·669	4,273	3·183	
(1.)	3·177	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Selkirk.
(2.)	4·250	–	4·250	–	–	–	2·875	2·875	5·750	16	·063	10·063	—	671	2·642	
(3.)	4·512	·613	5·125	·387	·387	·774	3·500	3·500	7·000	—	—	12·899	+ 2·836	1·064	3·814	
(1.)	1·688	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Stirling.
(2.)	2·000	·125	2·125	–	–	–	4·000	3·500	7·500	1,584	·682	10·307	—	3,738	1·610	
(3.)	2·662	·975	3·637	·200	·200	·400	4·000	3·500	7·500	1.051	·480	12 017	+ 1·710	6·662	5·043	
(1.)	3·475	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Sutherland.
(2.)	4·578	–	4·578	–	–	–	4·000	4·000	8·000	230	·387	13·165	—	1,151	[illegible]	
(3.)	4·078	·362	4·440	·310	·310	·620	4·500	4·500	9·000 (*s*)	95	·231	14 291	+ 1·126	2·506	6·061	
(1.)	1·793	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Wigtown.
(2.)	2·125	–	2·125	–	–	–	2·890	2·765	5·655	399	·461	8·241	—	1,322	1·526	
(3.)	2·025	·305	2·330	·175	·175	·350	3·250	3·250	6·500	184	·208	9·388	+ 1·147	2·626	2·962	
(1.)	3·000	–	–	–	–	–	–	–	–	—	—	—	—	—	—	Zetland.
(2.)	6·000	–	6·000	–	–	–	4·125	4·125	8·250	102	·494	14·744	—	123	·596	
(3.)	5·750	·750	6·500	–	–	–	3·875	2·375	6·250	138	·766	13·516	− 1·228	861	4·782	

(*p*) Police force at abnormal strength owing to agrarian disturbances.
(*s*) Increase due to debt charges following on large capital expenditure.
(*t*) Includes assessment for valuation and prison debt.
(*u*) Included in County General Assessment.

COUNTY RATES (SCOTLAND).

RETURN comparing COUNTY RATES in *Scotland*, per £. of VALUATION, for the Year 1893-94, with the corresponding RATES Levied by Commissioners of Supply, Road Trustees, and Parochial Boards, prior to the commencement of "The Local Government (Scotland) Act, 1889."

(*Sir George Trevelyan.*)

Ordered, by The House of Commons, *to be Printed*,
3 *May* 1894.

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100. *Under* 2 *oz.*

LOCAL GOVERNMENT (SCOTLAND).

(PAROCHIAL CHARITIES).

RETURN

TO THE BOARD OF SUPERVISION

(In Terms of Section 53 of 8 and 9 Vict., cap. 83)

OF ALL AND EVERY SUM OR SUMS OF MONEY OR OTHER FUNDS WHICH HAVE BEEN GIVEN, MORTIFIED, OR BEQUEATHED FOR THE USE OF THE POOR AND HAVE BECOME VESTED IN THE PAROCHIAL BOARD.

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1894.

RETURN in terms of SECTION 53 of 8 & 9 VICT. c. 83, of all been given, mortified, or bequeathed for the use of the

I.—IN PARISHES ASSESSED

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
	ABERDEEN.				
1	Aberdeen. . .	(1.) From feu-duties payable to the general Kirk-Session, for the lands of Skene, Echt, and Easter Cookston.	...	...	...
		(2.) Mortified funds under administration of the Kirk-Session.	...	£1565, 7s. 3¾d.	Lent to town of Aberdeen.
		(3.) Surplus of unexpended revenues of mortified funds under administration of Kirk-Session.	...	£1051, 9s. 11d.	In feu-duties or on heritable bonds.
2	Birse . . .	Mortification by Gilbert Ramsay, Rector of the Parish of Christchurch, Barbadoes.	Feb. 21, 1727.	£500.	Lent on heritable security.
3	Crimond . . .	Johnston's Mortification.	Mar. 14, 1796.	£330.	In the hands of the heritors.
4	Cruden . . .	(1.) Earl Gilbert's Mortification, made by Gilbert, Earl of Erroll.	Unknown.	1000 merks Scots, interest £2, 15s. 6d.	The principal has always been in the hands of the Earls of Erroll.
		(2.) Countess Mary's Mortification, made by Mary, Countess of Erroll.	Feb. 28, 1752.	Customs of Fair of St Olaf, afterwards redeemed by the Earls of Erroll —£1, 5s. per annum.	...
5	Fyvie . . .	(1.) John Duguid and others.	Early part of the present century.	£200.	On the security of a range of pauper lodging-houses.
		(2.) Legacy by the Rev. John Falconer.	1829.	£100 stock; realised £80.	Do.

and every SUM or SUMS of MONEY, or other FUNDS which have POOR, and have become vested in the PAROCHIAL BOARD.

FOR RELIEF OF THE POOR.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
...	£246, 3s. 0½d. money payment, and 86·454 bolls of meal victual feu-duty, annually.	...	Decreet-arbitral pronounced by George Moir, Esq., advocate.	Recorded in Books of Council and Session, June 20, 1863.
...	3½ per cent.	Not in arrear.	Do.	Do.
...	Balance received for year to 31st December 1892, £22, 16s. 9d., but balance varies.	Do.	Do.	Do.
Parochial Board.	4 per cent.	Interest paid in advance.	Bond and disposition in security by William Rodger Paton of Grandburne, over estate of Grandburne. Messrs Burnett & Reid, advocates, King Street, Aberdeen.	General Register of Sasines, 16th May 1891.
Kirk-Session.	4 per cent.	No arrears.	Notification of liability of heritors in hand of Inspector.	Commissary Court Books, Aberdeen.
The mortifier.	5 per cent.	Do.	Unknown.	Unknown.
...	...	Do.	Do.	Do.
Heritors and Kirk-Session.	4 per cent.	Do.	A 99 years' lease, in hands of C. & P. H. Chalmers, Advocates, Aberdeen.	Sheriff-Court Books of Aberdeenshire.
Do.	Do.	Do.	Do. do.	Do.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
6	Glass . . .	Dipple's Mortification of 1000 merks for behoof of the poor of Glass.	Wm. Duff, 1720.	£56, 15s. 6d.	Deposited with Banffshire Property Investment Company.
7	Glenmuick . .	(1.) Money, parties by whom left unknown.	Unknown.	£244.	On deposit receipt in Union Bank, Ballater.
		(2.) Mortification, John Paterson, Ballochun.	Jan. 27, 1840.	£20.	Deposited in Savings Bank.
8	Insch . . .	(1.) Bass Croft.	1686.	700 merks, annual revenue £13, 15s.	Land.
		(2.) Gordon's Annuity.	1824.	£30.	...
9	Kinsardine O'Neil .	Hunter's Mortification. Deed executed by Jane Hunter, in accordance with a deed left unsigned by her brother, James Hunter of Darrahill.	Jan. 3, 1803.	£100.	'Loaned on cottages leased to the Parochial Board.'
10	Lumphanan . .	Hunter's Mortification. Executed by Jane Hunter, in accordance with a deed left unsigned by her brother, James Hunter of Darrahill.	Jan. 3, 1803.	£100.	In houses for Board's own poor.
11	Peterculter . .	Legacy from the late Mr Alexander Adam, papermaker.	Dec. 31, 1887.	£500.	Deposit receipt.
12	St Fergus . .	Unknown.	Unknown.	£450.	The Harbour Trust of Peterhead.
13	Turriff . . .	(1.) Bequest by Kirk-Session of Turriff.	Oct. 9, 1852.	£293, 15s. 8½d.	In building an aisle to the Parish Church of Turriff.
		(2.) Bequest by James Murray.	Sept. 27, 1860.	£43, 10s.	Ten shares of Turriff Gas Co. and five shares of Turriff Hall Co.
	ARGYLL.				
	alton . .	(1.) Legacy to the poor of the parish by Major Hector M'Neill of Ardnacross.	...	£100.	In bank on deposit receipt.
		(2.) Legacy to the poor of the parish by Alexander Campbell, Esq., Musselburgh.	Oct. 9, 1823.	£50.	Do.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Kirk-Session.	4 per cent.	No arrears.	Deposit receipt in hands of Moderator of Session.	...
Parochial Board.	Current bank rate.	Do.	Deposit receipt in hands of Inspector.	...
Do.	Do.	Do.	Pass-book in hands of Inspector.	...
Church.	...	Do.	No title-deeds in possession of Parochial Board.	Not known.
...	£1, 10s.	Do.	Do. do.	...
Parochial Board.	5 per cent.	Do.	...	Recorded in Commissary Court Books, Aberdeen.
Do.	3¼ per cent.	Do.	Deed of Mortification deposited in the Commissary Court, Aberdeen, on 3rd Jan. 1803. Recorded in Kirk-Session Books 24th April 1803.	In the Commissary Court, Aberdeen.
Do.	Bank deposit receipt rate.	Do.	No title-deeds.	...
Do.	4 per cent.	Do.	Bond. The Parochial Board have no title-deeds conveying the money to them.	Sederunt Book of Harbour Trustees.
Kirk-Session of Turriff.	8 per cent.	Do.	No title-deeds.	...
James Murray.	5 per cent. to former, 7½ per cent. to latter.	Do.	Assignation in favour of Parochial Board, and in the hands of the Inspector.	Not recorded.
Kirk-Session and Heritors of the parish.	Yearly interest allowed by bank on deposits, which are renewed yearly.	Do.	Deposit receipt. Inspector of Poor of Kildalton.	Books of Council and Session, Edinburgh.
Do.	Do.	Do.	Do. do.	Do

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
2	Kilfinan . . .	Lamont Bequest, left by John Lamont of Kilfinan.	About 200 years ago.	£110.	Royal Bank of Scotland.
3	Killean & Kilchenzie	Bequest by Colonel Macalister of Clachaig.	About 1817.	£1000.	Bond for £1200 over estate of Moy, belonging to Trustees of late Samuel Greenlees.
	AYR.				
1	Auchinleck . .	Accumulation of funds belonging to Kirk-Session.	Prior to 1773, and prior to 1867.	£108, 18s. 8d.	House property.
2	Ayr	(1.) Tennant's Mortification.	May 25, 1827.	Interest of £309.	Ayr Corporation Funded Debt.
		(2.) Ferguson's do.	Oct. 4, 1790.	£1000.	Deposited in Royal Bank.
		(3.) Mortification on Killoch Acre.	No trace of deed of mortification. The sum is paid Esq., Dalblair House, Ayr.		
		(4.) Mortification on Shield's Farm.	No trace of deed of mortification. The sum is paid Esq. of Auchencruive.		
3	Beith . . .	(1.) Proceeds of sale of farm of Sydestead, acquired in 1693 and sold in 1878.	1693 and 1879.	£2319, 16s. 7d.	Feu-duties and ground annuals.
		(2.) Lands of Border, in the parish of Beith, acquired in 1822, conform to disposition by Mrs Agnes Crawford, spouse of Thomas Miller, in favour of Rev. James Muir and Robert Kirkwood, as representing the Kirk-Session and their successors in office, as trustees for behoof of the poor.	1822.	£805.	Invested in land.
4	Irvine . . .	Lands of Gulliland, mortified by Hugh Brown of Millgarholm.	Nov. 12, 1691.	About 10 acres of land.	...

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Parochial Board.	A little over 2 per cent.	May 14, 1892.	Deposit receipt in hands of Inspector.	Session records of parish without date.
Do.	3½ per cent.	No arrears.	Bond and disposition in possession of Inspector. Title-deeds of property in hands of proprietors or their agents.	General Register of Sasines, 7th June 1882.
Kirk-Session.	Yearly rent £10.	Do.	Extract registered tack assignations dated 1784, 1801, 1833–36–43–44–48 and 1867. Inspector of Poor.	Tack at Ayr, 1784. Last title, 1867.
Mrs Mary Shearwood or Tennant.	3¾ per cent.	Do.	Bond in custody of Treasurer of Kirk-Session.	Burgh Court Books and Particular Register of Sasines.
Parochial Board.	Bank interest.	Do.	Deed of mortification by John Ferguson, Esq. of Doonholm. In hands of Town Clerk.	In Books of Council and Session.
by William Gairdner,	£1 annually.	Do.	...	...
by R. A. Oswald,	8s. 10½d. annually.	Do.	...	...
Parochial Board.	4½ per cent.	Do.	Contracts of ground annuals and feu contracts. Titles in possession of Alexander Love, Writer, Beith.	General Register of Sasines applicable to the Barony and Regality of Glasgow.
Kirk-Session.	Yearly rent £30.	Do.	Disposition in favour of Rev. James Muir and Robert Kirkwood, as trustees for behoof of the poor. Title-deeds in hands of Alexander Love, writer, Beith.	The Particular Register of Sasines, Reversions, &c., for Ayrshire.
..	£28 annually.	No arrears.	Disposition to Parochial Board by Kirk-Session, and instrument of sasine thereon in hands of Inspector of Poor, Irvine.	Register of Sasines, county of Ayr.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
5	Kilwinning . .	(1.) Woodgreen Mortification, made by David Muir.	Nov. 25, 1766.	Originally about 80 acres of land. Compensation paid by railway company for running line through 5 acres. Is invested as follows :—	...
		Do. do.	...	£10, 10s. 11d.	Clydesdale Bank.
		Do. do.	...	£200.	Temporary loan to School Board.
		Do. do.	...	£500.	Burgh Commissioners.
		Do. do.	...	£100.	Do.
		(2.) Crawford's Mortification.	Unknown.	£400.	Special Water District Supply Committee.
6	Symington . .	Fullarton Bequest.	1828.	£100.	In bank on deposit receipt.
	BANFF.				
1	Banff . . .	Disposition by James Lovie to the minister and kirk-session of Banff.	Nov. 20, 1708.	...	(1.) In feu duties. (2.) In rents, part of which exchanged for Kirk-Session park, and small detached portion besides, out of which is paid £3, 4s. as Watson's bursary and teinds.
2	Boharm . .	"Dundurcas Bede Riggs," 3 ridges of land and 3 yards mortified by Jn. Grant of Freuchie, William Cumming of Earnside, and Walter Dumbreck of Orton.	Prior to 1748, exact date unknown.	Not known.	Land.
3	Boyndie . .	Surplus of poors' money received by Parochial Board from Kirk-Session.	1846.	£700.	£400 originally in National Bank shares and £300 in Commercial Bank shares. These shares are now :— National Bank, 3 of £100 each. Commercial Bank, 19 of £20 each.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Donor.	£164, 18s.	No arrears.	Disposition and Mortification granted to Kirk-Session, but transferred to Parochial Board in 1885. Titles in custody of Messrs Burns & Speir, Solicitors, Kilwinning.	Particular Register of Sasines, and in the Division of the General Register of Sasines applicable to the County of Ayr.
Parochial Board.	Bank interest.	Do.	Deposit receipt, Inspector's custody.	...
Do.	4 per cent.	Do.	I.O.U., Inspector's custody.	...
Do.	3½ per cent.	Do.	Bond, Inspector's custody.	...
Do.	3½ per cent.	Do.	Do.	...
Do.	4 per cent.	Do.	Do.	...
Do.	£1, 12s. 10d. (Bank interest)	Do.	Deposit receipt; Chairman of Parochial Board.	Parochial Board Minute Book and Heritors' Minute Book.
...	Total net revenue, £14, 18s. 9½d.	Do.	(1.) Disposition by Jas. Lovie to Minister and Kirk-Session of Banff. (2.) Public Instrument of Sasine. (3.) Charter of *novodamus* to Kirk-Session of Banff. (4.) Disposition by Rev. W. S. Bruce and others to Parochial Board of Banff. (5.) Disposition by Earl of Fife and his Trustees to Parochial Board. Park and small detached portion besides. These deeds are in custody of Chairman and Inspector of Parochial Board of Banff.	Register of Sasines for burgh of Banff, 3rd January 1709. ... Particular Register of Sasines, Reversions, &c., for burgh of Banff, 24th February 1871. Particular Register of Sasines, Reversions, &c., for burgh of Banff, 12th July 1875. Particular Register of Sasines, Reversions, &c., for burgh of Banff, 30th July 1875.
Not known.	Rent £1 per annum.	No arrears.	The rights are said to have been lost prior to 1748.	...
Poor Law Act, 1845, section 53.	Dividends of banks paid half-yearly, viz.:— National Bank, £22, 10s.; Commercial Bank, £26, 12s.	Do.	Ordinary letter or certificate of shares in custody of the Parochial Board.	...

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
4	Cabrach	(1.) Bequest of £50, by Rev. James Gordon, minister of parish; and (2.) half ably to directions of donors, in building cottages for the poor.			
5	Cullen	(1.) Mortification by different persons at various times, and handed over by Kirk-Session to Parochial Board.	Oct. 13, 1846.	£92, 6s. 8d.	House property belonging to Parochial Board.
		(2.) John Lawtie's Mortification (*a*) a strip of land containing 1 rood 23 poles imperial; (*b*) a piece of land in Deskford Street, Cullen, containing 14 poles and 14 yards, with dwelling-house, stable, and sheds erected thereon.	April 2, 1650.	...	Subjects let to tenants.
6	Deskford	(1.) Mortification by the Rev. Walter Chalmers.	...	£18.	Deposit receipt in Union Bank of Scotland, Limited.
		(2.) Mortification by Andrew Littlejohn.	...	£10.	Do.
		(3.) Mortification by Mr Murray, Demerara.	...	£50.	Do.
		(4.) "Morrison's Educational Fund"—Mortification by James Morrison.	Feb. 6, 1856.	£50, less £5 of legacy duty.	Do.
	BERWICK.				
1	Fogo	(1.) Mortification on lands of Calfward, made by Alex. Trotter, Charterhall.	Date unknown.	Fourscore merks annual interest in English money, £4, 8s. 10d.	Unknown
		(2.) Mortification on lands of Harcarse, made by Mrs Jean Hog of Harcarse.	Oct. 10, 1781.	£30.	No means of knowing.
2	Polwarth	Bequest by Robt. Hamilton, and accumulation of interest.	April 2, 1805.	£110, 11s. 1d.	Lent to Sir W. P. Home Campbell, Bart. of Marchmont (deceased).
	BUTE.				
1	North Bute	Bequest by Wm. Gillies, merchant, Rothesay.	July 10, 1838.	(For particulars as to this bequest see parish of Rothesay below.)	
2	Rothesay	(1.) Do. do.	July 10, 1838.	£200, less £20 duty.	Held by Lord Bute.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
of a legacy to the Kirk-Session by Peter Dow, farmer, Ardline. Both bequests have been applied, agree-				
Parochial Board.	...	No arrears.	Lease for 99 years in custody of Alexander Sim, Esq., Solicitor, Cullen.	General Register of Sasines for county of Banff, 26th November 1888.
Do.	Yearly rental, £12, 6s. 2d.	Do.	Not known.	Court Books of burgh of Cullen, dated 17th November 1712.
Do.	Bank interest.	Do.	Deposit receipt in the custody of Chairman of the Parochial Board.	...
Do.	Do.	Do.	Do.	...
Do.	Do.	Do.	Do.	...
Do.	Do.	Do.	Do.	...
Unknown.	See answer in 3rd column.	No arrears.	Cannot describe title-deeds. See answer in 2nd column.	No means of knowing.
No means of knowing.	5 per cent. per annum.	Do.	Cannot describe title-deeds.	Do.
Supposed to be minister of parish.	5 per cent.	Not in arrear.	...	Unknown.
..	...	...	...	...
By testator's will.	4 per cent., less 1-6th paid to North Bute, in consequence of division of parish of Rothesay since date of bequest.	No arrears.	Stamp receipt believed to be in custody of Town-Clerk.	In Sheriff-Court Books of Buteshire.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
	Rothesay—*continued.*	(2.) Bequest by Duncan Thomson, shipowner, Rothesay.	May 15, 1865.	£2000, for the purpose of erecting, or aiding in erection and completion of, a statutory poorhouse for parish of Rothesay.	Lent to burgh of Rothesay.
	CAITHNESS.				
1	Dunnet . . .	(1.) Oswald Bequest by Dr James Oswald, minister of Methven.	Mar. 11, 1785.	£200.	Real burden on the lands of Hollandmaik and personal bond.
		(2.) Oswald Bequest—Codicil to the last will of the said Dr James Oswald, £50, and donation from trustees, £50.	Mar. 5, 1792.	£100.	Do.
		(3.) Freswick Annuity—William Sinclair of Freswick.	Sept. 21, 1764.	100 merks Scots.	Personal obligation.
	CLACKMANNAN.				
1	Alloa . . .	Feu-charter by James Hall, treasurer to the Kirk-Session of Alloa, with consent in favour of Thomas Dundas, M.D., Alloa, of park of land, &c., now part of the estate of Greenfield, belonging to David Thomson, Esq., manufacturer; and charter of confirmation by John Francis Erskine of Mar.	July 22, 1760. Mar. 23, 1801.	The subjects disponed are burdened Scots money (£5, 4s. 3d.) of yearly poor of the parish of Alloa.	
2	Tillicoultry . .	Dwelling-house 'Peter Thomson.'	Feb. 12, 1832.	...	...

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Trustees under will, viz., Town Council and Parochial Board.	3½ per cent.	No arrears.	Bond in hands of Town-Clerk, as agent for the Trustees.	In Sheriff-Court Books of Buteshire.
Kirk-Session of Dunnet.	4 per cent.	Interest paid up to Martinmas 1893 by borrowers to Kirk-Session of Dunnet, but latter only accounted to Parochial Board for interest to Martinmas 1889.	Deeds in hands of Kirk-Session.	Books of Council and Session, 18th October 1785.
Do.	Do.	Do.	Do.	Not known.
...	...	Annuity paid up to Whitsunday 1891 to Kirk-Session, who have only accounted to the Parochial Board for the annuity to 1889.	Do.	16th November 1776.
with the payment of sixty-two pounds feu-duties for the use and behoof of the		No arrears.	Titles in the hands of Messrs J. W. & A. P. Moir, solicitors, Alloa.	...
...	...	Do.	..	Referred to in old minute-book of heritors.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
	DUMBARTON.				
1	Cardross . . .	'Gift in Mortification by Jean Moor, of Wapping, London, to certain poor of the parish.'	'3rd October, in the third day of the reign of William and Mary.'	£500, 0s. 0d.	In purchase of lands in the parish.
2	Kilmaronock . .	Accumulated funds, consisting of Mr Carmichael of Broomlay's Bequest; 'The Drummakill Donation;' church collections, &c., &c.	From 1790.	£294, 2s. 8d.	Deposited in National Bank of India.
3	Kirkintilloch . .	Adams' Bequest, made by Mr John Adams, of the Inner Temple, London, who died there 15th October 1836.	Unknown.	Original sum £1000, now £875.	Heritable bonds.
	DUMFRIES.				
1	Applegarth . .	Old fund.	Not known.	£30.	Savings Bank.
2	Hoddam . . .	From the Trustees of the late William Sharpe, of Hoddam.	1878.	£173, 1s. 3d.	Deposited in bank.
3	Johnstone . .	Money given by Kirk-Session to Parochial Board.	June 4, 1892.	£20.	Deposited in bank.
4	Kirkmahoe . .	Fourteen small donations.	Between 1727 and 1850.	£320.	Deposited in British Linen Cos.' Bank.
5	Kirkpatrick-Juxta .	The Inspector explains that though there are no funds vested in the Parochial and Kirkpatrick-Juxta, who paid to the Parochial Board annually £3 for the of Moffat.			
6	Langholm . .	(1.) Bequest by John Irving of Oak Cottage, Langholm.	Mar. 21, 1866.	£450, less duty.	In British Linen Co.'s Bank.
		(2.) Gift by Captain George Maxwell of Broomholm.	Oct. 18, 1855.	£227, 18s. 5d.	2¾ per cent. Consols.
7	Moffat . . .	See note under Kirkpatrick-Juxta.	...	...	...
8	Sanquhar . .	M'Adam Bequest, by Major-General D. M'Adam.	Nov. 17, 1854.	£350.	£200 lent to the Parochial Board and £100 to the Local Gas Co. Balance deposited in British Linen Co.'s Bank.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
By the terms of the will.	Yearly rent of subjects, and feu-duties, amount to £409, 17s. 7d.	No arrears.	Feudally vested in certain members of Parochial Board for behoof of said Board. Titles in the hands of Inspector of Poor.	New General Register of Sasines at Edinburgh.
Parochial Board.	4½ per cent.	Do.	Deposit receipt with chairman of Parochial Board.	...
Parochial Board.	4½ per cent. on £655, 5 per cent on £220.	Do.	Bonds, etc., in custody of law agent of Parochial Board.	...
Parochial Board.	2½ per cent.	Do.	...	...
Parochial Board.	Bank interest.	Do.	Deposit receipt in names of chairman of Parochial Board and Inspector of Poor.	...
...	...	...	...	...
Parochial Board.	Bank interest.	Do.	Deposit receipt in custody of chairman of Parochial Board.	...

Board under Section 53 of the Poor Law Act, certain subjects are vested conjointly in the heritors of Moffat legal poor of the parish, and £1, 10s. for travelling poor. Like sums are paid to the Parochial Board

Will of deceased.	Bank interest.	No arrears.	...	Commissary Court Books of Dumfriesshire.
Parochial Board.	2¾ per cent.	Do.	Stock certificate.	Bank of England books.
...	...	...	...	...
Parochial Board and Kirk-Session conjointly.	4 per cent. on loans and bank interest on deposit.	No arrears.	...	Recorded in Books of Council and Session, 5th July 1859.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
9	Tynron . . .	Cairneycroft Funds.	1742.	£1700.	Heritable security (Land).
	EDINBURGH.				
1	Corstorphine . .	(1.) Legacy by Alex. Keith, Esq., of Ravelstone.	1822.	£100.	Deposited in Bank of Scotland.
		(2.) Legacy by Wm. Ramsay Watson, Esq., of Saughton.	1843.	£2000.	Stock of National Bank of Scotland, Ltd.
		(3.) Site of Old Almshouse.	Not known when acquired.	...	...
2	Cramond . .	(1.) Bequest by John Watson, Esq., of Saughton.	About 1844.	About £1800.	In capital stock of the Royal Bank of Scotland.
		(2.) Feu-duty at Toll Cross, Edinburgh, payable by Dr Graham Weir.	Not known.	...	...
3	Cranston . . .	Not known.	...	£480, 10s. 10d.	In Lord Stair's hands.
4	Edinburgh . .	(1.) On 14th November 1739, the Magistrates and Town Council of Edinburgh agreed to pay the Kirk Treasurer £200 'for ever yearly.' On 28th June 1842, the city, after accounting, agreed to pay the Charity Managers the sum of £600 by City Bond. This mortification passed to the Parochial Board in 1845.	June 28, 1842.	£600.	Edinburgh City Bond, No 4103.
		(2.) Mortification conjointly in the names of Treasurer and Paul's Work (Parochial Board entitled to a proportion).	Not known.	£70.	Edinburgh Cit Bonds, Nos. 4120 and 4121.
		(3) Seat rent of pew in West Church, Edinburgh.	...	Church being reconstructed, no rent at present.	...
		(4) Schaw's Mortification.	Dec. 4, 1781.	£10 per annum.	...

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Court of Session.	3½ per cent.	No arrears.	In 1872 the Court of Session decided that the lands of Cairney-croft belonged to the Parochial Board, and in 1880 granted power to sell. Lands were sold and proceeds, £1700, invested.	...
Parochial Board.	Current bank interest.	Do.	Deposit receipt in hands of Inspector of Poor.	...
Heritors and Kirk-Session.	9 per cent.	Do.	Stock certificate in hands of Inspector of Poor.	...
...	Ground rent, 25½ pecks best barley according to fiars' prices.	Do.	...	...
Parochial Board.	Fluctuating dividend.	Do.	...	...
...	£14.	Do.	...	...
Parochial Board.	3½ per cent.	Do.	...	...
Magistrates and Town Council and the Charity Managers of Edinburgh.	3 per cent.	Do.	City Bond in custody of the Magistrates and Town Council of Edinburgh.	...
Do.	4 per cent.	Do.	Do.	...
...	...	In arrear, since Whitsunday 1890.	...	...
Mortis causa. Will of the late Wm. James Schaw.	Annuity of £10.	No arrears.	...	Books of Council and Session Dec 20, 1784

	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
5	Heriot . . .	Legacy by the late Thomas Cranston, Esq., W.S.	Feb. 15, 1832, and Oct. 29, 1836.	£20.	...
6	North Leith . .	Bequest by the late John Neill, America.	Feb. 8, 1879.	£1264, 16s. 5d.	£500 on bond over heritable property £700 Do. £64, 16s. 5d., lent for 12 months to Parochial Board.
7	Liberton . . .	Lease of garden at Liberton.	End of 17th century.	Rent, £9 a year.	Let.
	ELGIN.				
1	Cromdale . .	(1) Burnside Bequest.	1861.	£130.	Deposited in National Bank of Scotland.
		(2) Monies in hands of Countess Dowager of Seafield.	July 9, 1809.	£200.	With the Countess at Cullen House.
			May 4, 1832.	£60.	Do.
			Nov. 18, 1837.	£50.	Do.
			Nov. 11, 1838.	£117, 10s.	Do.
2	Dyke . . .	(1) Henry Vass's Bequest.	1756.	£150.	India Government, 3 per cent. Stock.
		(2) The Rev. Wm. Falconer's Mortification.	1672.	3 bolls bere.	Value of the bere is payable annually by the proprietor of Kincorth.
		(3) Money believed to have been saved from church collections prior to 1845.	1884.	£70.	Railway Debenture Stock.
3	Elgin . . .	(1) Legacy of £45 to procure clothing for the poor.	June 1882.	Balance remaining, £14, 10s. 9d.	Deposited in Elgin Savings Bank.
		Note.—There have been two distributions since the money came into possession			
		(2) Sum of £100. Devoted to procuring prizes for deserving pupils attending the schools in Elgin.	...	£100.	In securities of the Burgh of Elgin.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Kirk-Session.	5 per cent. handed yearly to the Parish Minister for behoof of the poor of the parish.	No arrears.	Trust - disposition in hands of Messrs J. & F. Anderson.	In Books of Council and Session.
Parochial Board.	4 per cent,	Do.	Bonds and dispositions in security in favour of Parochial Board, in custody of Inspector of Poor.	General Register of Sasines, County of Edinburgh.
Do.	4½ per cent.	Do.		
Do.	4½ per cent.	Do.		
...	...	Do.	Long lease granted by Wm. Little of Liberton, in the end of the 17th century, and afterwards assigned by the holder to the Kirk-Session and Heritors for behoof of the Poor.	...
Parochial Board.	Bank Interest.	Do.	Deposit receipt.	...
...	5 per cent.	Do.	Bond in hands of Parochial Board.	...
...	3¼ per cent.	Do.	Gratuitous obligation.	...
...	3½ per cent.	Do.	Promissory note in hands of Parochial Board.	...
...	3½ per cent.	Do.	Do.	
Parochial Board.	3 per cent.	No arrears.	Copy of Will engrossed in the records of the Kirk-Session of Dyke.	...
Rev. Wm. Falconer's Will.	Bere sold at fiars' prices.	Do.	Will in custody of Inspector of Poor.	...
Parochial Board.	4 per cent.	Do.	Certificate issued by the Highland Railway Co., in favour of the Chairman, Inspector of Poor, and Treasurer of the Parochial Board, and their successors in office.	Books of said Railway Co., 8th Aug. 1884.
...	...	...	...	...
of the Parochial Board, and the last and concluding issue will probably take place in 1893-4.				
Parochial Board.	...	...	...	...

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
4	Rothes . . .	(1) Dundurcas Bede Riggs, 3 ridges of land and 3 yards, mortified by John Grant of Freuchie, William Cumming of Earnside, and Walter Dumbreck of Orton.	Prior to 1748.	Not known.	Land.
		(2) Anonymous donor, and supposed accumulations of church collections.	1824.	£97.	Deposited in Caledonian Bank.
5	St Andrews Lhanbride	Dipple's Mortification, Wm. Duff of Dipple.	Oct. 12, 1722.	£55, 11s. 1d.	Deposited in Bank.
6	Speymouth . .	Jeremiah Hay's Mortification.	1830.	£50, less £5 legacy duty.	Lodged in Savings Bank, Garmouth.
	FIFE.				
1	Auchtertool . .	Money in hands of Kirk-Session at passing of Poor Law Act.	Not known.	£85.	Deposited in Bank.
2	Ballingry . . .	A piece of land—John Syme of Lochorr.	1812.	9 acres.	Feued.
3	Carnock . . .	One share of Dunfermline Gas-Light Company.	1892.	£25.	Dunfermline Gas-Light Co.
4	Ceres . . .	Small portion of land.	...	...	Let.
5	Crail . . .	Land vested in Kirk-Session.	...	...	
	Culross . . .	(1) Annuity of Lady Baird Preston of Valleyfield.	Not known.	...	Paid by executor.
		(2) Supposed accumulations of various donations made to the Kirk-Session.	Not known.	£200.	Clyde Navigation Trust.
7	Dunfermline . .	Reid's Mortification by John Reid, Merchant, Dunfermline.	April 17, 1776.	Heritable property.	Feued and leased.
8	Elie . .	(1) Lands of Primrose in the parish of Denino.	Feb. 22, 1723.	Annual rent, £16, 10s.	Purchased as per disposition.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
...	Rent, £1 per annum.	No arrears.	...	Synod of Moray Records of Oct. 1748, and Kirk-Session Records of Dec. 1841, also Minute of Parochial Board of 6th Dec. 1884.
Parochial Board.	Bank Interest.	Do.	Deposit receipt in hands of Inspector.	Parochial Board Minute Book of 1st Dec. 1887.
Parochial Board.	Bank Interest.	Do.	...	...
Testator.	2½ per cent.	Do.	...	...
Parochial Board.	Bank Interest.	Do.	...	...
Kirk-Session.	£3 per acre.	Do.	...	Cupar, 1812.
Parochial Board.	£1, 15s.	Do.	Receipt in hands of Parochial Board.	...
...	Rent, 14s. per annum.	...	...	...
...	Yearly rent of £43 drawn by Parochial Board.	...	Title-Deeds in possession of Kirk-Session.	...
...	£20 annuity.	...	Deed of Settlement.	Books of Council and Session.
Parochial Board.	3¾ per cent.	...	Bond in custody of Mr John Ross, Solicitor, Dunfermline.	Unknown
The Testator or the Tutelaries under his deed or their successors.	Rents, £2, 10s. Feu Duties, £85, 11s.	Do.	Deeds in custody of Inspector of Poor.	Deed of Mortification, Burgh Court Books, 27th May 1777; Notarial instrument, Fife County Register, 9th August 1886; Notarial instrument, Burgh Register, 11th August 1886.
Kirk-Session.	...	No arrears.	Disposition and Assignation by James Arnott to Minister and Kirk-Session, in possession of Law-agent of Parochial Board.	Sheriff Court Books of Fife 8th April 1806, and New Particular Register of Sasines for Fife, 31st Aug. 1870.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
	Elie--*continued.*	(2) Old Glebe, lands and crooks in the parish of Elie.	May 13, 1779.	Annual rent, £35.	As in feu-charter.
		(3) Three per cent. Debenture Bond by North British Railway Co.	Martinmas 1892.	£250.	As before stated.
		(4) Mortification over Charleton estate.	Sept. 6, 1858.	£100.	Retained by Colonel Thomson of Charleton.
		(5) £50 over Muircombus Lands, now paid up.	Sept. 6, 1858.	£50.	Not yet invested.
9	Falkland . . .	Land rents, feu-duties, &c.	...	...	...
10	Kilconquhar . .	Accumulation of funds of Kirk-Session.	April 21, 1848.	£500. £250. £50.	Lent to burgh of Earlsferry over water-works scheme. Lent to County Council of Fife over drainage and water-works in Colinsburgh. Deposited in Commercial Bank.
11	Kilrenny - - -	House and stable at John St., Cellardyke.	3rd and 4th Oct. 1892.	...	...
12	Kinglassie - -	Supposed accumulations of church collections, donations, fines, and other sources.	Previous to 1726.	6600 merks Scots.	In farm of Ramore.
13	Kingsbarns - -	(1) Gift of the late Lord Pitmilly, supplemented by contribution from the heritors.	Oct. 14, 1842.	£50.	Right to have one patient in Royal Edinburgh Asylum.
		(2) Bequest of the late Miss Monypenny, supplemented by contribution from the heritors.	July 17, 1848.	£70.	Do.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Kirk Session.	...	No arrears.	Charter by Sir John Anstruther to Minister, Elders, and Kirk-Session, as above.	New Particular Register of Sasines for Fife, 31st Aug. 1870.
Parochial Board.	3 per cent.	Do.	Bond in custody of Inspector.	...
...	4 per cent.	Do.	..	...
...	...	...	...	...
...	Land rents, £10, 13s. 6d. per annum; feu-duties £10, 14s. 2d. per annum. 20⅓ bolls of barley at fiars' prices.	...	...	...
Parochial Board.	3½ per cent.	No arrears.	...	...
Do.	Do.	Do.	...	...
Do.	Current bank interest.	Do.	Deposit receipt in hands of Inspector.	...
...	Rent £7, 10s. per annum.	Do.	...	Title recorded 27th October 1892.
Heritors and Kirk-Session.	Rent £100 per annum, less parochial burdens.	Do.	(1) Instrument of Sasine in favour of Kirk-Session, dated 22nd January 1759, on original disposition by John Aitken, dated 15th February 1726. (2) Charter of Confirmation by Commissioner of Duke of Douglas, dated 24th March 1759. (3) Disposition, dated 19th December 1867, by Kirk-Session to the Parochial Board, &c., in custody of Messrs Dundas, & Wilson, C.S., Edinburgh.	Instrument of Sasine on original disposition to Kirk-Session, and Disposition by Kirk-Session to Parochial Board, recorded in the General Register of Sasines 29th January 1759 and 9th January 1868 respectively.
Parochial Board.	Nothing at present.	Do.	Certificate.	Minute Book.
Do.	Do.	Do.	Do.	Do.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
	Kingsbarns—*continued*	(3) Bequest of the late Lord Pitmilly.	Mar. 9, 1851.	£125.	Right to have one patient in Dundee Royal Asylum.
		(4) Parochial Board funds.	May 30, 1848.	£28.	A house in Kingsbarns.
		(5) Savings of Kirk-Session's funds.	Aug. 19, 1853. June 5, 1855.	£433, 13s. 3d.	Consolidated Lien Stock of North British Railway Co.
14	Kirkcaldy . .	Bequest by the late Mrs Wemyss of Kirkcaldy.	Apr. 25, 1872.	£57, 10s.	Deposited in Union Bank.
15	Leuchars . . .	Lands in the priory of St Andrews, Kirk-Session of Leuchars.	Mar. 26, 1850.	8 acres 1 rood 18½ poles.	Let.
16	St Andrews .	(1) Heritable bond by the Town Council of St Andrews.	May 16, 1651.	£904.	Deposited in bank.
		(2) Fourteen acres of land in the priory of St Andrews, under burden of keeping in repair a monument in the parish church, erected by Sir William Sharpe to the memory of Archbishop Sharpe.	1719.	Annual value, £56.	...
		(3) Piece of land in the priory of St Andrews, purchased in 1842 by the Kirk-Session from a fund left by James Anderson, New York, for the poor of the parish, and transferred to the Parochial Board 1850.	...	Annual value, £4, 7s.	...
		(4) Two acres of land in the priory of St Andrews, also transferred for behoof of the poor to the Parochial Board by the Kirk-Session in 1850.	...	Annual value, about £5.	...

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Parochial Board.	Nothing at present.	No arrears.	Certificate.	Minute Book.
Do.	Do.	Do.	Disposition and assignation in hands of Parochial Board.	Do.
Do.	4 per cent.	Do.	Certificate of stock in hands of Parochial Board.	Do.
Do.	Bank interest.	Do.	...	...
Do.	Gross rental, £23, 8s. 7d.	Do.	(1) Instrument of Sasine in favour of Mr James Walker, recorded in the New Particular Register of Sasines, &c. for Fife, 28th August 1745. (2) Instrument of Sasine in favour of Mr James Walker, recorded in the New Particular Register of Sasines, &c. for Fife, 2nd June 1752. (3) Extract Registered Disposition by Alexander Garden to the Kirk-Session of Leuchars, dated 29th April 1745, and registered in the Books of Council and Session 14th December 1793. (4) Disposition by the Kirk-Session of the parish of Leuchars to Alexander Grant, on behalf of the Parochial Board of Leuchars, dated 25th March 1850. (5) Instrument of Sasine in favour of Alexander Grant, on behalf of the Parochial Board of Leuchars, recorded in the Particular Register of Sasines of Fife, 26th March 1850. Title-deeds in hands of Inspector of Poor, recorded in the Register of Sasines of County of Fife, 26th March 1850.	
Minute of Parochial Board of 11th September 1893.	Bank interest.	...	...	...
...	...	...	Instrument of Sasine in favour of Parochial Board, in custody of Inspector of Poor.	Recorded in Particular Register of Sasines at Cupar, 2nd Nov. 1850.
...	...	...	Instrument of Sasine in favour of the Parochial Board, in custody of Inspector of Poor.	Do.
...	...	...	Disposition in favour of the Parochial Board, dated 30th Oct. 1850, in custody of Inspector of Poor.	The last infeftment is recorded in the Particular Register of Sasines, &c. at Cupar on 18th July 1751.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
	St Andrews—*cont.*	(5) Monypenny Bequest.	May 20, 1851.	£500, less legacy duty £45—£450.	In the purchase of the East and West Parochial Lodging Houses, St Andrews, in terms of the bequest.
17	St Leonards . .	(1) Mortification by Jas. Gibson to the Minister and Elders.	1689.	2 acres.	Land.
		(2) Mortification by Jas. Paterson to the Minister and Kirk-Session.	1719.	1 acre 2 roods.	Feued to St Mary's College.
18	St Monance . .	(1) Consolidated Lien Stock of the North British Railway Co.	April 14, 1870.	£618.	See column No. 1.
		(2) Two acres of land situated in the parishes of Anstruther-Wester and Pittenweem.	April 2nd and 14th 1870.	...	Let.
		(3) Old Session House at St Monance.	Mar. 27, 1867.	...	Not let, but used as a hospital when required.
19	Strathmiglo . .	Land known as the 'Drumlands,' given by Andrew Ballantyne.	April 22, 1735.	8 acres.	Let.
	...		...		
	FORFAR.				
1	Dundee Combination	(1) Miss M'Lean's Bequest.	Date of will 16th Nov. 1867. Proved 25th March 1878.	£155, 14s. 3d.	Lent by House Committee to Parochial Board.
		(2) Captain John Ramsay's Fund, left for the support of poor persons in a poorhouse.	1774. ...	When the poorhouse of Dundee was £1200, to the Parochial Board, towards the parish authorities; and accordingly and the money was applied, *pro tanto*,	
2	Edzell . . .	Bequest by George Cooper, merchant in Edzell.	June 1, 1843.	£60, 0s. 0d.	In Union Bank.
3	Forfar . .	(1) Robert and William Strang's Mortification.	1654.	...	In land.
			...	...	
		(2) Land at Gairbreads.	1760.	...	Let.
		Land at Orlepot.	Do.	...	Feued.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Minute of Parochial Board of 25th August 1852.	No interest, the paupers occupying the houses.	...	*West House*—Disposition and Assignation in favour of the Parochial Board, dated 15th November 1852. *East House*—Instrument of Sasine in favour of the Parochial Board. Title-deeds in the hands of the Inspector of Poor.	Last infeftment recorded in the Register of Sasines for St Andrews, 8th September 1835. Recorded in the Register of Sasines for Fifeshire, at Cupar, on 18th February 1857.
Disponer.	Rent, £10, 10s.	No arrears.	In custody of Chairman of Parochial Board.	...
Kirk-Session at the time.	4 bolls of barley, fiars' prices.	Do.	Do.	...
Parochial Board.	4 per cent.	Do.	Certificate, dated 31st July 1878, in custody of Mr A. C. M'Intosh, Town Clerk, Pittenweem.	...
...	Rent, £8, 1s. 4d. per annum.	Do.	Title in custody of Inspector of Poor.	Burgh Register of Pittenweem, 22nd April 1870.
...	...	...	Do.	New Particular Register of Sasines for Fife, 28th March 1867.
...	Rent, £20, 6s. 6d. per annum.	No arrears.	Disposition in hands of Mr A. Walker, banker, Auchtermuchty.	Register of Sasines for the county of Fife.
Minute of House Committee of 21st May 1879.	5 per cent.	Do.	...	Recorded in the Sheriff-Court Books of Forfarshire.

opened, the trustees of this fund, on the advice of counsel, resolved to pay over the same, amounting to the price of erecting the house, in respect that the testator had in view the very object contemplated by on November 11, 1857, the said sum was handed over, less the necessary expenses of the deeds of discharge, towards the cost of the house.

Parochial Board.	Usual bank interest.	No arrears.	Deposit receipt in custody of Inspector.	...
...	Annual rents, £107, 16s. Annual feu-duties, £204, 15s. 5d.	Do.	Disposition and conveyance by the Magistrates and Kirk-Session of Forfar in favour of Forfar Parochial Board, in hands of Inspector of Poor.	Register of Sasines Burgh of Forfar.
...	Annual rent, £5.	Do.	Instrument of Sasine in favour of Minister and Kirk-Session of landward parish of Forfar, in hands of Inspector of Poor.	Register of Sasines, Burgh of Forfar.
...	Gross feu-duty, £18, 11s. 3d.	Do.		

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
4	Glenisla . . .	Bequest by Miss Farquharson, Carnoustie.	1888.	£38, 7s. 7d.	In bank.
5	Tannadice . .	Bequest by Miss Margaret Leighton, Kirriemuir.	Deed of Settlement dated June 19, 1862; legacy paid Martinmas 1867.	£50, less duty and expenses.	£40 invested in house property.
	HADDINGTON.				
1	Dirleton . . .	Supposed to be accumulations of church door collections and sundry bequests.	From 1755 downwards.	£789, 17s. 9d.	British Linen Co.'s Bank Stock.
2	Humbie . . .	Supposed to be accumulation of unexpended church door collections and voluntary contributions.	...	£363.	£263 in Royal Bank Stock. £100 lent to Heritors.
3	Innerwick . .	Gift from the late Hamilton Nisbet of Biel and Dirleton. Supposed to be mostly vacant stipend.	Not known.	£800.	House Property.
4	Oldhamstocks . .	Handed to Parochial Board by Kirk-Session.	...	£155.	Bank.
5	Pencaitland . .	(1.) Bonds by Alex. Hamilton, Esq., of Pencaitland.	Dec. 25, 1729. Jan. 4, 1735. Dec. 21, 1737. Dec. 15, 1744. Jan. 30, 1749. Dec. 12, 1752.	£553, 6s. 8d.	*Note.*—This fund has of Session, on 7th the funds under transferred to the
		(2.) Legacy of Mr Clark.	1813.	£50.	Royal Bank.
		(3.) Legacy of Mrs Clark. (4.) Legacy of Mrs Campbell.	Oct. 23, 1823. May 15, 1827.	£50. £50.	Do. Do.
6	Prestonpans . .	(1.) Various small bequests to Kirk-Session. (2.) £100, mortified by Andrew M'Dowall, Esq. (Lord Bankton).	Previous to 1764. 1764.	£619, 14s. 8d.	In Government Stock.
7	Stenton . . .	Accumulated Kirk-Session funds, and legacy of £50 by Mrs Hamilton of Belhaven.	Dec. 22, 1789.	£500.	Deposited in National Bank of Scotland.

Authority by which such Investment was made.	Rate of Interest obtained from from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Parochial Board.	Bank interest.	No arrears.	Deposit receipt.	...
Parochial Board.	5 per cent. for money secured over house property.	Do.	Bond and disposition in security, in hands of Mr Wilkie, solicitor, Kirriemuir.	Miss Leighton's settlement recorded in Sheriff-Court Books of Forfarshire, June 21, 1866.
Parochial Board.	Bank dividend.	Do.	Certificate, in hands of Messrs Dundas & Wilson, C.S., Edinburgh.	...
Parochial Board.	About 4⅛ per cent.	...	...	...
Do.	4 per cent.			
Parochial Board.	4 per cent.	Do.	Bond in the hands of the Chairman of Parochial Board.	...
...	Bank interest.	Do.	...	...

been held and administered by the Kirk-Session of Pencaitland for the last seven years, but the Court December 1893, decided that there was sufficient evidence of heritor's interference to warrant transfer of the Poor Law Act of 1845. Expenses to come out of the fund *in medio*. The fund has not yet been Parochial Board.

Parochial Board.	Bank interest.	No arrears.	Deposit receipt in name of Chairman of Parochial Board.	...
Do.	Do.	Do.	Do.	...
Do.	Do.	Do.	Do.	...
By the Moderator of Kirk-Session, it is presumed.	£2, 13s. 7d. per cent.	Do.	It is believed the title-deeds consist of a certificate of the specified amount of Government Stock in custody of Colonel Aitchison of Drummore.	It is presumed in the Books of the National Debt Commissioners.
Parochial Board.	Bank interest.	Do.	...	...

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
8	Tranent . . .	Bond of Annuity, handed over to the Parochial Board by the Kirk-Session.	Dec. 31, 1838.	£140.	City of Edinburgh Bond of Annuity.
9	Whitekirk . .	'Gun's Green Mortification,' gifted by Robert Lauder of Gun's Green.	Feb. 6, 1636.	500 merks.	Deed of Mortification.
10	Yester . . .	(1) 'Precious land,' purchased by Kirk-Session.	May 15, 1710.	£1560 Scots.	13 acres of land.
		(2) Supposed accumulation of funds in hands of Kirk-Session.	1811.	£150 sterling.	Lent to Marquis of Tweeddale on promissory note, dated 11th Nov. 1879.
		Note.—The management of these funds is claimed by the Minister and Kirk- to the Heritors and Kirk Session, the funds have been managed by the			
	INVERNESS.				
1	Bracadale . .	Ullinish Mortification.	...	...	...
2	Dores . . .	Bequest by Captain Fraser of Knockie.	...	£560.	Highland Railway.
		Note.—The above fund is vested in the Kirk-Session of Dores. The interest £20 of the Interest to the Parochial Board.			
	KINCARDINE.				
1	Arbuthnot . .	(1) Kinloch Bequest by the late Wm. Kinloch, Esq., of Calcutta, for benefit of 'poor natives' of Arbuthnot.	1814.	£3000.	Consolidated 2¾ per cent. Stock.
		(2) Allardice Mortification.	1725.	400 merks Scots.	Deposit in Scottish Heritable Security Company (now in liquidation).
		(3) Arbuthnot Mortification.	...	1400 do.	Capital paid into funds of Parochial Board.
2	Banchory-Devenick .	Sum bequeathed by George Symmers of Cults, the interest of which sum is to be applied and laid out for the support and maintenance of a pauper lunatic belonging to the parish of St Nicholas, Banchory-Devenick, and Peterculter alternatively, beginning with one from St Nicholas, then one from Banchory-Devenick, and then one from the parish of Peterculter. A Banchory - Devenick lunatic patient has, since 1879, got the benefit of this fund.	1840.	£400.	The capital was paid to the Royal Infirmary and Asylum Incorporation of Aberdeen under an obligation to pay the annual interest thereon to the parishes mentioned.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Kirk-Session.	3 per cent.	No arrears.	Bond No. 3972, in custody of Inspector.	...
...	5 per cent.	Do.	...	Said to be registered in Books of Court of Session, 1648, but not found.
Kirk-Session.	Rent £25, less taxes.	Do.	Feu-charter in custody of Minister of Parish.	Not recorded.
Parochial Board.	5 per cent.	Do.	Promissory Note in custody of Chairman of Parochial Board.	Do.

Session to be exclusively with them, but by mutual arrangement, whereby the Parochial Board is restricted Board since 1845.

...	£3, 18s.	No arrears.	...	...
...	4¼ per cent., less income tax.	Do.	Title-Deeds in custody of Parish Minister of Dores.	...

obtained therefrom amounts to about £23, 4s. 2d. The Moderator of Kirk Session has agreed to hand over

Court of Chancery.	2¾ per cent.	No arrears.	Left by will to Minister and Elders. In custody of Paymaster-General.	Prerogative Court of Canterbury, Nov. 1813.
Kirk-Session.	4¾ per cent.	In arrear since Martinmas 1880.	...	...
Do.	...	...	...	...
...	4 per cent.	No arrears.	...	...

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
3	Banchory-Ternan .	Kirk-Session funds :— (1) Rev. Mr Shanks.	1747.	£200.	Lent to family of Crathes.
		(2) Dr George Reid.	1754.	£50.	Do.
		(3) Mrs Aberdeen.	Not known.	£50.	Do.
4	Laurencekirk . .	(1) Bequest of David Wysse, Mains of Lauriston.	July 7, 1732.	350 merks, or £19, 8s. 10d.	...
		(2) Bequest of James Farquhar of Inverbervie.	Sept. 20, 1833.	£500.	Railway Debentures.
		(3) Bequest of Mrs Diana Shank.	Aug. 13, 1818.	£100.	...
		(4) Bequest of Alex. Crombie of Phesdo.	Sept. 8, 1831.	£19, 19s.	...
		(5) Bequest of Miss Jane Shank.	Nov. 1, 1835.	£100.	...
5	Strachan . . .	Lady Fraser's Mortification.	...	£50.	In charge of the Town Council of Aberdeen.
	KINROSS.				
1	Kinross . . .	Lands of Hayfield. Vested in the heritors for behoof of the poor.	...	...	...
2	Orwell . . .	Accumulation of Church Door Collections.	Invested in 1793.	£650.	In land.
	KIRKCUDBRIGHT.				
1	Kirkpatrick-Irongray	(1) Poors' Holm, de-described in title as lands of Kirkholm, bequeathed by Rev. James Guthrie to Kirk-Session.	June 8, 1754.	...	...
		(2) Bequests by different persons.	...	£370.	In bond over land.
2	Lochrutton . .	Sundry Mortifications.	1697 to 1831.	£184, 8s. 10d.	Deposited in Union Bank.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Kirk-Session.	4 per cent.	Believed to be in arrear from Dec. 1892.	...	...
Do.	Do.	Do.	...	...
Do.	Do.	Do.	...	...
...	...	...	David Wysse's Will.	Session Minute Book, Laurencekirk. Recorded 12th July 1732.
...	...	...	James Farquhar's Will.	Kincardineshire Commissary Court Books. Recorded 5th Nov. 1834.
...	...	...	Mrs Diana Shank's Will.	Kincardineshire Commissary Court Books. Recorded 12th May 1825.
...	...	...	Alex. Crombie's Will.	Books of Council and Session, Edinburgh. Recorded 28th Jan. 1842.
...	...	...	Miss Jane Shank's Will.	Books of Council and Session, Edinburgh. Recorded 17th Dec. 1840.
Lady Fraser of Durris.	4 per cent.	No arrears.	...	...
...	During past ten years the average income received by Parochial Board has been £40 per annum.	...	...	...
Kirk-Session.	£50 annually.	No arrears.	Instrument and Sasine in favour of the Minister and Kirk-Session of Orwell, dated 20th March 1797, in custody of Inspector of Poor.	Recorded in the Particular Register of Sasines for Kinrossshire. 30th March 1797.
...	£5, 7s. 6d.	Do.	...	Particular Register of Sasines in Dumfries.
Parochial Board.	3½ per cent.	Do.	Bond in custody of Agent of Parochial Board.	
Do.	Bank rate.	Do.	...	

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
3	Minnigaff . .	(1) M'Taggart Bequest.	Not known.	£100.	Deposited in National Bank.
		(2) James Ewart's Bequest.	Dec. 28, 1855.	£800. £900. £800. £92, 10s.	Greenock Harbour 'A' Stock. Do. 'B' Stock. Clyde Navigation Trust. Deposited in National Bank.
		(3) Agnes Ewart's Bequest.	Feb. 5, 1863.	£450.	Greenock Harbour 'B' Stock.
		(4) Miss Mary M'Cornock's Bequest.	Mar. 8, 1873.	£100.	City of Glasgow 3½ Redeemable Stock.
		(5) William Tait's Bequest.	Apr. 18, 1888.	£100.	Deposited in National Bank.
	LANARK.				
1	Avondale . . .	Gift by Mr John Thomson, clothier, Oakbank Cottage, Strathavon.	July 7 and Aug. 11, 1885.	£50.	West of Scotland Convalescent Homes, Dunoon.
2	Carluke . . .	Bequest of Sir David Carmichael of Mouldslie.	May 1687.	2000 merks Scots (£111, 2s. 2d. sterling).	Lodged in British Linen Co.'s Bank.
3	Lesmahagow . .	Muttonhole and Nether Cleuchhead Mortification, bequeathed by Andrew Leiper, Abbey Green.	Dec. 7, 1722.	£12 of annual feu.	Feued.
4	Shotts . . .	Bequest by James Mitchell.	Legacy realised 1796.	£500.	£450 in loan to Parochial Board for building purposes. Balance deposited in bank.
5	Walston . . .	Bond on Walston lands, granted by George Lockhart of Carnwath.	Feb. 16, 1720.	2,000 merks Scots.	...

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Parochial Board.	Current Bank rates.	No arrears.	Deposit receipt in custody of Chairman of Parochial Board.	...
Do.	3½ per cent.	Do.	Bond in custody of National Bank of Scotland, Limited.	Trust Deed, dated 28th Dec. 1855 (and with two codicils thereto), recorded in the Books of Council and Session at Edinburgh, 16th May 1859.
Do.	1½ to 2 per cent.	Do.	Do.	
Do.	3½ per cent.	Do.	Do.	
Do.	Current Bank rates.	Do.	Bank Deposit Receipt in custody of the Chairman of the Parochial Board.	
Do.	1½ to 2 per cent.	Do.	Bond in custody of National Bank of Scotland.	Trust Deed, dated 5th Feb. 1863. Recorded in the Commissary Court Books of Wigtownshire, 15th Dec. 1866.
Do.	3¼ per cent.	Do.	Bond in custody of National Bank of Scotland.	Trust Deed, dated 8th March 1873 (and with two codicils thereto), recorded in the Books of Council and Session at Edinburgh, 30th April 1874.
Do.	Current Bank rates.	Do.	Bank Deposit Receipt in custody of the Chairman of the Parochial Board.	Trust Deed, dated 18th April 1888, and recorded (along with codicil, dated 16th January 1889), in the Commissary Court Books of Kirkcudbright, 29th July 1889.
Donor.	Five admission lines annually.	...	Receipts held by Parochial Board.	...
Parochial Board.	Bank interest.	No arrears.	Deposit receipt in name of Inspector.	Full account of bequest in Old Church Records.
Kirk-Session.	£12 per annum.	Do.	A copy of the testament, said to have been confirmed before the Commissary of Lanark on 19th June 1724, is in the hands of General D. E. M'Kirdy.	Not known.
Parochial Board.	3½ per cent. on sum invested and bank interest on balance.	Do.	...	...
...	4 per cent.	...	Bond in hands of Inspector of Poor.	Registered in Sasine Office, 20th Feb. 1720.

No.	County and Parish	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
6	Wiston & Roberton .	250 merks mortified by Mungo Henshaw.	1685.	£100 sterling.	Caledonian Railway Debenture Stock. Balance of £1 in Commercial Bank.
	LINLITHGOW.				
1	Bo'ness . . .	Legacy of Mr John Walkinshaw.	1808.	£300.	On loan to Cemetery Board.
2	Dalmeny . . .	(1) Kirk-Session Lands.	...	...	On lease to the Earl of Rosebery for 999 years from 1826.
		(2) Uplifted Bond by John, Earl of Hopetoun, in favour of Kirk-Session.	1893.	£137, 7s.	Deposited in Clydesdale Bank.
		(3) A house.	...	...	Rent of site by Earl of Rosebery.
3	Torphichen . .	Bequest by Robert Waddell of Crawhill, and other monies which had been in the hands of the Kirk-Session prior to 13th Nov. 1845.	Aug. 6, 1791.	£403, 12s 9d.	Government Consols.
4	Uphall	Quarter Farm, in the Parish of Bathgate.	Parochial Board have managed property since 28th June 1847.	110 acres.	...
	ORKNEY.				
1	Kirkwall . . .	Gift by Mrs William Stewart, under burden of liferent to David Stewart Moncrieff.	April 9, 1767.	£500.	Property.
	PEEBLES.				
1	Drumelzier . .	Bequest of Rev. Richard Brown, Minister of the Parish.	Believed to be 1698.	£40.	Deposited in British Linen Co.'s Bank.
2	Traquair . . .	Mortification.	1853.	£242.	£107 stock of the British Linen Co.'s Bank, and balance £11, 15s. 10d. deposited in said Bank.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Parochial Board.	4 per cent. on stock.	No arrears.	Stock Certificate in custody of Inspector.	Minute of Parochial Board, 14th Nov. 1891.
Parochial Board.	4 per cent.	Do.	...	...
Heritors and Kirk-Session.	32 bolls of oatmeal at fiars' prices.	Do.	...	Kirk-Session Records.
Parochial Board.	Current Bank Interest.	Do.	Heritors and Kirk-Session.	...
Heritors and Kirk-Session.	£2 per annum.	Do.	...	...
Parochial Board.	3 per cent.	Do.	Invested in names of the late Andrew Gillon, John W. Stuart, Rev. John M. Johnstone, Rev. Allan F. Murray.	...
Heritors and Kirk-Session.	Rent £64 per annum, subject to certain deductions.	Do.	Disposition by James Orr to the Kirk-Session of Uphall, for behoof of the poor of the parish, dated 23rd May 1715, in custody of Messrs J. C. Brodie & Sons, W.S., Edinr.	Particular Register of Sasines for the Counties of Edinburgh, Linlithgow, &c.
Magistrates and Town Council of Kirkwall.	4 per cent.	Do.	Bond by William Slater in favour of the Town Council for £300, and bond by Wm. Cowper in favour of Town Council for £200, in custody of Town-Clerk.	Mrs William Stewart's Settlement and Gift, dated 9th April 1767, and recorded in Downie's Office, Edinburgh, 21st Nov. 1768. Sasine following on heritable bond by David Stewart Moncrieff is dated 22nd July 1769. Recorded General Register, 28th July 1769.
Parochial Board.	Bank Interest.	Do.	Deposit receipt in custody of Inspector.	...
Parochial Board.	14 per cent, and Bank Interest.	Do.	...	...

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
	PERTH.				
1	Arngask . . .	(1) Poor's Pendicle, Newton of Balconquhal.	1726.	2600 merks, accumulations of church-door collections.	In two westmost pendicles of lands of Newton of Balconquhal.
		(2) Poor's Pendicle, Newton of Balconquhal.	1838.	£650 sterling, saved from rents of No. 1.	Newton Bank of lands of Newton of Balconquhal.
2	Auchterarder . .	Sundry persons, from 1782 to 1845.	Handed by Kirk Session to Parochial Board in 1845.	£450.	Bond and Disposition in security granted by the Auchterarder Muir Commissioners.
3	Blairgowrie . .	(1) P. M'Intosh.	Jan. 26, 1869.	£50.	Bank.
		(2) James Anderson.	March 2, 1868.	£100.	Do.
4	Dunbarney . .	'Moncreiffe Bequest,' by Lady Elizabeth Moncreiffe. 'The interest to be annually laid out upon two or three of the poorest families upon the estate of Moncreiffe.'	Dec. 1848.	£200.	India, 3 per cent. Stock.
5	Dunblane . .	Bequest by Mr John Sterling, Sacramento, California.	1873.	£191.	Purchase of two shares of Stirling Combination Poorhouse.
6	Errol . . .	Errol Mortified Poors' Money, an accumulation of parish dues, gifts, bequests, &c.	Feb. 5, 1863.	£787.	Caledonian Railway, 4 per cent. Guaranteed Stock, No. 2.
7	Kilmadock . .	Bequest by Miss Ferguson of Lancaster.	1863.	£500.	In stock of Royal Bank of Scotland.
8	Kincardine . .	Bequest by John Ramsay, Esq., of Auchtertyre.	May 8, 1872.	£334.	Money lodged in bank.
9	Kinclaven . .	Innernytie Mortification.	Previous to 1740.	500 merks.	Loan to Lord Stormont.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Kirk-Session.	£40 per annum, administered by Parochial Board.	No arrears.	Disposition and Sasine, dated 8th and 15th February 1726.	Particular Register of Sasines of Fife.
Do.		...	Do. dated 18th and 28th September, and 21st November 1838. Title-Deeds in the hands of Mr George Bogie, Solicitor, Kinross.	Do.
Minute of Parochial Board.	4 per cent.	...	Bond by Auchterarder Muir Commissioners, dated 7th Jan. 1861, in hands of Mr W. L. Young, Solicitor, Auchterarder.	New Particular Register of Sasines at Perth, 11th January 1861.
Parochial Board.	1½ per cent.	...	Deposit receipt in hands of Clerk of Board.	Not recorded.
Do.	Do.	...	Do.	Do.
Parochial Board.	3 per cent.	...	Stock certificate in the custody of Inspector of Poor.	...
Parochial Board.	Nil.	...	Disposition by Parochial Board of Stirling in favour of Dunblane Parochial Board.	Recorded 19th Oct. 1883 in the division of the General Register of Sasines for the County of Stirling.
Minutes of Kirk-Session, Heritors, and Parochial Board, each of these bodies claiming equal right.	4 per cent. divided half-yearly among the Session, Heritors, and Parochial Board, as agreed upon, in order to avoid litigation.	No arrears.	Stock certificate, dated 11th Nov. 1881, in hands of Mr Thomas R. Kinmont, Solicitor, Errol.	...
Parochial Board.	Bank Interest.	No arrears.	...	...
Parochial Board.	Current rate of Bank Interest.	...	Papers and deposit receipt are in the possession of the Chairman of the Parochial Board.	...
...	4½ per cent.	1867.	Cannot be found.	Cannot be traced.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
10	Muckhart . .	Believed to be a mortification.	Unknown.	£240.	In the hands of the Parochial Board acting under the Burial Ground's Act, 1855.
11	St Martins . .	Fund received from St Martin's Kirk-Session, being accumulated church door collections.	19th Nov. 1892.	£597, 17s.	Stock of British Linen Co.'s Bank.
12	Scone . . .	Monies received from Kirk-Session of Scone, being accumulated church door collections.	June 1877.	£1189, 2s. 2d.	Stock of British Linen Co.'s Bank and Consols.
	RENFREW.				
1	Eastwood . . .	Steading of ground in Heriot Street of Polokshaws, on which parochial offices are now erected; not known by whom bequest made.	Unknown.	...	...
2	Houston . . .	Carrick's Mortification.	Unknown.	£20.	Deposited in Union Bank of Scotland, Ltd.
3	Innerkip . . .	(1) 'Wyllie's Legacy,' made by the deceased John Wyllie, residing in Inverkip.	Unknown; prior to 3rd Sept. 1853.	£100.	Clydesdale Bank, Ltd.
		(2) Bequest by Miss Telfor Eddlewood, Gourock.	1874.	£10.	Five per cent. Perpetual Guaranteed Stock of Glasgow and South-Western Railway Co.
4	Lochwinnoch . .	Bequest by the late Wm. Brown, Antigua.	1840.	£3300.	In land.
	ROSS AND CROMARTY.				
1	Alness.	Not known.	Not known.	£240, 11s. 5d.	In Commercial Bank of Scotland.
2	Avoch . . .	(1) Accumulation of Kirk-Session funds.	June 2, 1846.	£32, 15s. 8d.	Merged in the general funds of the Parochial Board.
		(2) Smith's Mortification, under administration of Kirk-Session.	...	£30.	Do.
3	Kiltearn . . .	Deposit receipt.	...	£334, 16s. 4d.	Deposited in bank.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Minute of Parochial Board, dated 19th May 1881.	4 per cent.	No arrears.	...	...
Parochial Board.	About 4 per cent.	Do.	No title-deeds. Funds at disposal of Parochial Board.	...
Parochial Board.	About 4 per cent. on Bank Stock, and 2⅞ per cent. on Consols.	Do.	Do.	...
...	...	Do.	No title-deeds.	...
Parochial Board.	Bank Interest.	Do.	Deposit receipt, in custody of Inspector.	...
Innerkip Parochial Board.	Bank deposit rate.	Do.	Deposit receipt held by Clerk.	...
...	5 per cent.	Do.	Certificate of stock in custody of Clerk.	...
Kirk-Session and Heritors of the parish.	3½ per cent.	No arrears.	Bond and Disposition in security, in hands of Mr Robt. Reid, Writer, Lochwinnoch, Agent for the Parochial Board.	Register of Sasines, 18th May 1887.
Parochial Board.	Bank Interest.	Interest is paid when called for.	Not known.	Not known.
Parochial Board.	...	...	...	...
Do.	...	...	...	...
...	...	...	Deposit receipt in custody of Chairman of Parochial Board.	...

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
4	Resolis . . .	Accumulated funds of Kirk-Session.	May 21, 1846.	£92, 10s. 10d.	Merged in the general funds of the Parochial Board.
5	Rosemarkie . .	(1) Accumulated funds of Kirk-Session.	June 5, 1846.	£131, 4s. 2d.	Do.
		(2) Interest on Miller's Mortification, under the administration of Kirk-Session.	...	£46.	Do.
6	Tain . . .	(1) Poors' Park, by Andrew Ross of Pithogarty.	July 1709.	...	...
		(2) Feu-duty of subjects in High Street. Hugh Rose of Calrossie, afterwards Hugh Ross of Cromarty.	Dec. 19, 1827.	...	...
	ROXBURGH.				
1	Kirkton . . .	Bond granted by Anthony Turnbull, Esq., of Tofts.	June 29, 1786.	£45.	Deposited in National Bank.
2	Melrose . . .	Sibbald's Bequest, made by the late William Sibbald, Esq., architect in Edinburgh.	Oct. 23 & 25, and Nov. 6, 1823.	£358 5s. 9d.	Applied by Parochial Board towards the laying out of the New Cemetery.
3	Sprouston . .	Proceeds of a bequest left to Adam Laidlaw, a pauper, by the last will of his father, Thomas Laidlaw.	June 27, 1821.	£78, 0s. 2d.	Deposited in Bank of Scotland.
		Note.—The above mentioned Adam Laidlaw having died on 1st August 1870, the of Parochial Board, uplifted on 27th May 1871, and placed to general account			
	STIRLING.				
1	Airth . . .	'Sundries.'	Not known.	£360.	Lodged in bank.
2	Bothkennar . .	Watt's Legacy, a bequest by Dr Watt, who died in London, 26th Feb. 1820.	Entered in the heritor's books, 1823.	£100, less legacy duty—£10.	With the Carron Co.
3	Campsie . . .	(1) Annuity by Miss Margaret Lennox of Woodhead.	Oct. 12, 1812.	£15 sterling in perpetuity.	Personal bond by Miss Lennox, and bond of corroboration by the Hon. Mrs Hanbury Lennox of Woodhead.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Parochial Board.	...	...	...	...
Do	...	No arrears.	...	...
Do.	4 per cent.	Do.	...	...
...	Rent £3 per annum.	Do.	Infeftment, dated 5th and recorded 8th July 1709.	Burgh Register of Sasines.
...	Feu-duty £2 per annum.	Do.	Original deed in custody of Inspector.	Does not appear to be recorded, but the deed of the present proprietor of the subjects is recorded in the Burgh Register of Sasines, and the feu-duty mentioned therein.
Parochial Board.	Current Interest.	Do.	Deposit receipt in possession of Chairman of Parochial Board.	...
Do.	4 per cent.	Do.	New Cemetery held by Parochial Board under disposition by James Curle, dated 24th April, and recorded 28th September 1860. Titles with Messrs Curle & Erskine, Writers, Melrose.	...
Do.	Bank Interest.	Do.	Will and bond and assignation by the said Adam Laidlaw, in the custody of Messrs Oliver, Solicitors, Hawick.	Will registered in Court Books of Roxburghshire. Assignation not registered.
balance of fund with interest thereon, amounting to £67, 2s. 5d., was, in accordance with instructions for behoof of the poor.				
Parochial Board.	Bank Interest.	No arrears.	Deposit receipt in possession of Chairman of Parochial Board.	...
Heritors, Ministers, and Kirk-Session.	4 per cent.	Interest paid up to Dec. 31, 1892.	Extract from Dr Watt's Will.	Recorded in the Heritors' Book.
Miss Margaret Lennox.	...	No arrears.	Nothing known as to title-deeds.	Books of Council and Session.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
	Campsie—*continued.*	(2) James Dalzell's Annuity. (3) Miss Simson's Legacy.	Dec. 28, 1843. Sept. 28, 1841.	£20 sterling in perpetuity. £35.	Personal bond by Jn. L. K. Lennox, &c. Bill granted by the Harlet & Campsie Alum Company.
4	Denny . . .	Bequest by Miss Russell of Broompark.	Paid to Parochial Board Sept. 1883.	£500.	Bond over Alva Town Hall for £300. Balance with accumulated interest (£408, 14s.) in Clydesdale Bank on deposit receipt.
		Note.—In accordance with the Will of the testatrix the sum bequeathed has to certain purposes in connection with the poor—not paupers—as specified in			
5	Fintry . . .	Tenement of dwelling houses, &c., bequeathed by Mrs Baird Airston of Brownrigg.	Feb. 12, 1870.	Property believed to be worth £250.	...
6	Gargunnock . .	Balance in hands of Heritors and Kirk-Session prior to the passing of the Poor Law Act, 1845.	Date of last Investment 16th Aug. 1884.	£366, 16s.	Clyde Navigation Trust Funded debt.
7	Kippen . . .	From minute of Parochial Board, dated 16th March 1859, it appears that £130, 10s. was the balance remaining at that date of various sums which were left for the benefit of the poor.	...	With accumulated interest now amounts to £293, 2s. 4d.	Deposited in Bank of Scotland.
8	Muiravonside . .	Lands of Candyend.	...	...	...
		Note.—Minerals in said lands sold for £1200.			
9	Slamannan . .	£500 bequeathed by Miss Janet Russell. Interest to accumulate for 20 years, and then to be used for behoof of the poor.	Martinmas 1882.	£500.	Bond on security of land.
	WIGTOWN.				
1	Kirkmaiden . .	Bond by Andrew M'Dowall, Esq. of Logan.	Nov. 19, 1792.	£300.	Bond granted by Mr M'Dowall to Minister and Kirk-Session.
2	Kirkowan . .	M'Taggart's Bequest.	Not known.	£54.	Deposited in British Linen Co.'s Bank.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
James Dalzell.	...	No arrears.	Nothing known as to title-deeds.	Books of Council and Session.
Moderator and Kirk-Session of Campsie.	5 per cent.	Do.	Do.	Not recorded.
Parochial Board.	Bond 4 per cent. Deposit receipt, usual rate of bank interest.	Do.	...	...
accumulate for 21 years, and after the expiry thereof the interest only can be expended, and that for the Will.				
...	About 7 or 8 per cent.	No arrears.	(1) Lease for 999 years, from Whitsunday 1796. (2) Assignation in favour of Parochial Board of Fintry in custody of Board's Law-agent.	(1) Not recorded. (2) Registered in Books of Council and Session on 2nd March 1870.
Parochial Board.	4 per cent.	Do.	Documents in possession of Messrs Chrystal & Morris, Writers, Stirling.	...
Do.	Bank deposit rates.	Do.	Deposit receipt in name of Chairman of Parochial Board in custody of Inspector of Poor.	...
...	Rent £31 per annum.	Do.	...	...
Parochial Board.	3½ per cent.	Do.	Trust deed, dated 8th April 1876, and codicils, dated 15th Nov. 1879, 17th June, 27th Sept., and 20th Dec. 1880; 29th Dec. 1881. Chairman of Parochial Board.	Trust disposition recorded in Books of Council and Session 12th April 1882.
Minister and Kirk-Session.	4 per cent.	Do.	Bond in custody of the Rev. D. R. Williamson.	...
Parochial Board.	Current bank rate.	Do.	Deposit receipt in custody of Chairman and Inspector of Poor.	...

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
3	Mochrum . .	Mortification for behoof of the poor of the parish of Mochrum by the late Sir Wm. Maxwell of Monreith, Baronet.	July 12, 1856.	£80.	Deposited in Bank.
4	Penninghame . .			£800.	Greenock Harbour 'A' Stock.
				£900.	Greenock Harbour 'B' Stock.
		(1) James Ewart's Bequest for clothing for poor persons not in receipt of parochial relief.	Dec. 28, 1855.	£800.	Clyde Navigation Trust.
				£92, 10s.	Deposit in National Bank of Scotland.
				£500.	Deposit receipt in National Bank of Scotland.
				£100.	Mersey Docks to 1901.
		(2) Miss Agnes Ewart's bequest for rent and coals for poor females in town of Newton-Stewart, over 45 years, and not paupers.	Feb. 5, 1863.	£150.	Clyde Navigation Trust.
				£150	Greenock Harbour 'A' Stock.
		(3) Erskine Bequest for coals for poor people.	Dec. 1, 1871.	£89.	Deposit receipt in National Bank of Scotland.
		(4) James Lee's Bequest for assistance to persons in 'straitened circumstances.'	Dec. 12, 1877.	£225.	Greenock Harbour 'B' Stock.
5	Stranraer . .	'Brookland's Bequest.'	...	£10 per annum.	...
6	Wigtown . . .	(1) Sundry mortifications—eight in all.	From 1701. to 1815.	£600.	£276 deposit in National Bank; £324 lent to Parochial Board for outlays on new cemetery.
		(2) Bequest of Dwelling House by Janet Carson, in favour of the minister and elders.	Nov. 16, 1841.	...	...
	ABERDEEN.				II.—In Unasse
1	Bourtie . . .	(1) Byres' Bequest, by Captain Wm. Byres,	Aug. 2, 1849.	£100.	In hands of Peter Duguid, Esq., of Bourtie.
		(2) Legacy by Mrs Carmichael.	1857.	£100.	Do.

Note.—Besides the above named Mortifications, there are sums of £50 and £200

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Parochial Board.	Bank Interest.	No arrears.	Deposit receipt in hands of Collector of Rates.	...
Parochial Board.	3½ per cent.	Do.	Bond in custody of National Bank, Newton-Stewart.	Trust deed, dated 28th December, 1855 (and with two codicils thereto), recorded in Books of Council Session, Edinburgh, 16th May 1859.
Do.	1½ to 2 per cent.	Do.	Do.	
Do.	3½ per cent.	Do.	Do.	
Do.	Current deposit rate.	Do.	Bank deposit receipt in custody of Chairman.	
Do.	Current bank rate.	Do.	Deposit receipt in custody of National Bank, Newton-Stewart.	Trust deed, dated 5th February 1863, and recorded in the Commissary Court Books of Wigtown, 15th December 1866.
Do.	4 per cent.	Do.	Do.	
Do.	3½ per cent.	Do.	Do.	
Do.	4 per cent.	Do.	Do.	
Do.	Current bank rates.	Do.	Deposit receipt in custody of National Bank, Newton-Stewart.	Trust deed, dated 1st December 1870, and recorded 17th January 1871, in the principal Registry in Her Majesty's Court of Probate, London.
Do.	1½ to 2 per cent.	Do.	Bond in custody of National Bank of Scotland, Newton-Stewart.	Trust deed, dated 12th December 1877. Recorded in Edinburgh 29th January 1878, and 21st June 1878 in Sheriff-Court Books of the county of Wigtown.
...	...	Do.	Clerk of the Trust is W. H. Lidderdale, Esq., Writer, Castle-Douglas.	...
Minute of Parochial Board of 9th June 1882.	Bank Interest on £276, and 4 per cent. on £324.	Do.	Deposit receipt for £276 in possession of Inspector. Minute of Parochial Board and annual accounts, the only evidence of loan to Cemetery Fund.	...
...	Rental, £1, 15s. per annum.	Do.	Dispositions and assignation deposited with Inspector.	Not recorded.
SSED PARISHES.				
Kirk-Session.	4 per cent.	No arrears.	Extract of relevant part of Will in Kirk-Session Records.	...
Do.	Do.	Do.	Do.	...

of Kirk-Session money invested with Mr Duguid.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
2	Leochel-Cushnie .	(1) Charles Gordon of Hallhead.	1730.	1000 merks Scots.	Heritable Security.
		(2) John M'William.	1761.	500 merks Scots.	Do.
		(3) Sir C. Forbes, Bart.	1812.	£100.	Do.
		(4) Anna Forbes.	1827.	£1000.	Do.
		(5) Major Mitchell.	1841.	£200.	Do.
		(6) Peter M'Combie.	1833.	£100.	Do.
		(7) Dame Margaret Rose (Lady Dowager of Craigievar.)	1735.	1000 merks Scots.	Real burden on land.
		(8) Peter Ritchie.	1842.	£100.	Heritable security.
	BERWICK.				
1	Cranshaws . .	(1) Legacy by Captain Charles Hope Watson, R.N.	1837.	£100.	In Railway Debenture Stock.
		(2) Legacy by Mr Wm. Watson of Laughton.	Feb. 1841.	£1000, less duty £100.	Do.
	CAITHNESS.				
1	Bower . . .	Oswald's Mortification.	...	£100.	Deposited in Town and County Bank.
	FIFE.				
1	Abdie . . .	Woodmill Mortification —Sir Michael Balfour of Denmill.	1648.	1000 merks Scots.	Teinds of the lands of Woodmill.
2	Creich . . .	Savings of Kirk-Session.	about 1782.	...	House and land.
3	Dunbog . . .	Savings of Kirk-Session.	...	£200.	Clyde Navigation Funded Debt.
4	Flisk . . .	Accumulation of church door collections for behoof of poor.	Previous to 1845.	£100.	Lent on heritable security.
5	Moonzie . . .	Six acres of land, purchased by Kirk-Session from monies which had been gifted or bequeathed to them.	Date of purchase, 1745.	£98, 15s.	Land.
	FORFAR.				
1	Kettins . . .	(1) Lands purchased by accumulated church collections.	May 18, 1730.	17½ acres.	In land.
		(2) Contiguous lands purchased by accumulated church collections.	Nov. 19, 1771 and Aug. 26, 1829.	17 acres.	Do.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose Custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Kirk - Session and Parochial Board.	4½ per cent.	No arrears.	*Will*—Town and County Bank, Ltd., Alford.	Sasines.
Do.	Do.	Do.	Do.	Do.
Do.	Do.	Do.	Do.	Do.
Do.	Do.	Do.	Do.	Do.
Do.	Do.	Do.	Do.	Do.
Do.	Do.	Do.	Do.	Do.
By Will.	Paid in 4 bolls of meal yearly to depauperated Tenants and their Widows.			
Kirk - Session and Parochial Board.	4 per cent.	No arrears.	*Will*—W. R. Reid, Advocate, Aberdeen.	Sasines.
Parochial Board.	£500 at 3 per cent.	No arrears.	Stock certificates.	...
Do.	£500 at 4 per cent.	...	...	...
Parochial Board.	Bank Interest.	Do.	Original deeds have gone amissing.	...
Sir Michael Balfour.	6 per cent.	Do.	Disposition, Sir Michael Balfour to John and James Arnot, in custody of Inspector of Poor.	Books of Council and Session, 1750.
Heritors and Kirk-Session.	Average annual net revenue for last ten years, £6, 10s.	...	Feu-chapter granted by Mr Tod of Luthrie, in custody of Kirk-Session.	Register of Sasines, Cupar-Fife.
Parochial Board.	4 per cent.	No arrears.	Certificate in favour of Chairman of Parochial Board in custody of Inspector of Poor.	Clyde Navigation Funded Debt, Register No. 539, 15th May, 1878.
Parochial Board.	4 per cent., less commission.	Do.	...	...
Kirk Session.	Rent payable half-yearly.	No arrears.	In custody of Messrs Tods, Murray, & Jamieson, W.S., Edinburgh.	...
Heritors and Kirk-Session.	Rent for both, £70.	No arrears	Charter and infeftment.	Particular Register of Perthshire.
Do.		Do.	Disposition and Sasine.	Do.

No.	County and Parish.	Name and Description of each Gift, Mortification, or Bequest, and by whom made.	Date of the same.	Amount of the same.	Manner in which the same is invested.
	Kettins—*continued.*	(3) From sale of part of above to railway.	1854.	£251, 6s. 8d.	£250 invested in North British Railway Debenture Stock.
2	Kingoldrum . .	Supposed accumulations of church collections.	...	£100.	Deposited in National Bank of Scotland.
	LANARK.				
1	Carmunnock . .	Source unknown.	...	£580.	Great North of Scotland Railway Debenture Stock.

Authority by which such Investment was made.	Rate of Interest obtained from said Investment.	State whether Interest is in Arrear, and if so, from what date.	Describe Title-Deeds, and state in whose custody they are deposited.	State in what Register the Deed of Constitution and the last Title are recorded.
Heritors and Kirk-Session.	4 per cent.	No arrears.	Certificate in hands of Kirk-Session.	...
Parochial Board.	Bank interest.	Do.	...	...
Do.	3½ per cent.	Do.	Certificate in custody of Inspector.	...

SUMMARY.—RETURN OF MORTIFICATIONS.

I.—IN ASSESSED PARISHES.

Counties.	Amount of Mortifications or Bequests																		Miscellaneous—Capital Value or Revenue not stated.
	Value in English Money.			Value in Scots Money.	Land.			Capital Value not stated—Annual Revenue in											
								Money.			Kind.								
	£	s.	d.	Merks.	Acres.	Rds.	Pls.	£	s.	d.									
1. Aberdeen, .	5,584	18	5¼	1,700	...			247	8	0½	86·454 bolls of Meal.								
2. Argyll, .	1,260	0	0	...	...			...			...								
3. Ayr, . .	5,853	6	2	...	85	0	0	1	8	10⅔	...								
4. Banff, . .	965	6	8	...	...			28	4	11½	...								Half of a Legacy; applied in building cottages for the poor.
5. Berwick, .	140	11	1	80	...			...			...								
6. Bute . .	2,180	0	0	...	...			...			...								
7. Caithness, .	300	0	0	100	...			...			...								
8. Clackmannan,	...			...	...			5	4	3	...								Dwelling-house.
9. Dumbarton, .	1,794	2	8	...	...			...			...								
10. Dumfries, .	3,270	19	8	...	...			9	0	0	...								
11. Edinburgh, .	6,335	7	3	...	...			33	0	0	25½ pecks best Barley.								Seat rent of pew in West Church, Edinburgh.
12. Elgin, . .	1,089	11	10	...	...			1	0	0	3 bolls Bere.								
13. Fife, . .	4,246	3	3	6,600	46	3	18½	236	9	8	20½ bolls Barley.								Old Session House used as a Hospital when required.
14. Forfar, . .	1,504	1	10	...	...			336	2	8	...								
15. Haddington,	4,220	19	1	2,840	...			...			...								
16. Inverness, .	560	0	0	...	...			8	18	0	...								
17. Kincardine, .	4,469	19	0	2,150	...			...			...								
18. Kinross, .	650	0	0	...	...			40	0	0	...								
19. Kirkcudbright	3,896	18	10	...	...			5	7	6	...								
20. Lanark, .	650	0	0	4,000	...			12	0	0	...								
21. Linlithgow, .	840	19	9	...	110	0	0	2	0	0	32 bolls Oatmeal.								
22. Nairn, . .	...			...	...			...			...								
23. Orkney, .	500	0	0	...	...			...			...								
24. Peebles, .	282	0	0	...	...			...			...								
25. Perth, . .	5,288	19	2	3,100	...			...			...								
26. Renfrew, .	3,430	0	0	...	...			...			...								'Steading of Ground.'
27. Ross and Cromarty, .	907	18	5	...	...			5	0	0	...								
28. Roxburgh, .	481	5	11	...	...			...			...								
29. Selkirk, .	...			...	...			...			...								
30. Stirling, .	3,594	18	4	...	...			66	0	0	...								
31. Sutherland, .	...			...	...			...			...								
32. Wigtown, .	4,840	10	0	...	...			11	15	0	...								
33. Zetland, .	...			...	...			...			...								
Total, .	69,138	17	4¼	20,570	241	3	18½	1048	18	11½	...								...

II.—IN UNASSESSED PARISHES.

1. Aberdeen, .	1,700	0	0	2,500	...			...			...								
2. Berwick, .	1,000	0	0	...	...			...			...								
3. Caithness, .	100	0	0	...	...			...			...								
4. Fife, . .	398	15	0	1,000	...			6	10	0	...								
5. Forfar, . .	351	6	8	...	34	2	0	...			...								
6. Lanark, .	580	0	0	...	...			...			...								
Total, .	4,130	1	8	3,500	34	2	0	6	10	0	...								...

NOTE.—In classifying this return:—Bequests in English money have been added together by taking the capital value as stated by the Inspector of Poor, and bequests in Scots money have been dealt with in a similar manner. In many cases, however, the amount stated by the Inspector is the original amount bequeathed, and does not represent the present value of the investment.

A Merk Scots = 1s. $1\frac{1}{12}$d. sterling.

Where the capital value of land was not stated in the return, the acreage has been given, and, where neither value nor acreage was shown, the revenue derived has been classed under the two heads of 'Money' and 'Kind.'

Where the capital value of house property was not stated the rentals were added together, and where it was not possible to include a bequest under any of the foregoing heads it has been shown under the heading 'Miscellaneous.'

LOCAL GOVERNMENT (SCOTLAND) (PAROCHIAL RATES).

RETURN to an Order of the Honourable The House of Commons, dated 4 May 1894;—*for,*

RETURN "showing the PAROCHIAL RATES per £. of Net Rental in each Parish in *Scotland*, for the Year ended 14th May 1893, in the following Form :—

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.
		Poor Law Acts.		Education Acts.		Other Rates.		
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	

Scottish Office, Whitehall,
4 May 1894.

COLIN SCOTT-MONCRIEFF.

(*Sir George Trevelyan.*)

Ordered, by The House of Commons, *to be Printed,*
4 *May* 1894.

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104.

Return showing the Parochial Rates per £. of Net Rental in each Parish in *Scotland*, for the Year ended 14th May 1893.

County.	Name of Parish.	Parochial Rates per £. of Net Rental.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
ABERDEEN	Aberdeen (Parish wholly Burghal) (C.)	– 5¾	– 5¾	– 4½	– 4½	–	–	– 10¼	– 10¼
	Aberdour	– 5	– 5	– 6	– 6	– ⅛	– ⅛	– 11⅛	– 11⅛
	Aboyne	– 4	– 4	– 3¼	– 3¼	– ⅛	– ⅛	– 7⅜	– 7⅜
	Alford	– 4½	– 4½	– 3½	– 3½	– ¼	– ¼	– 8¼	– 8¼
	Auchindoir	1 1	1 1	– 3⅜	– 3⅜	– ¼	– ¼	1 5	1 5
	Auchterless	– 4½	– 4½	– 3½	– 3½	– 5/16	– 5/16	– 8 5/16	– 8 5/16
	Belhelvie	– 4¼	– 4¼	– 2½	– 2½	– ¼	– ¼	– 7	– 7
	Birse	– 3½	– 3½	– 4	– 4	– ¼	– ¼	– 7½	– 7½
	Bourtie	–	–	– 1½	– 1½	–	–	– 1½	– 1½
	Cairney	– 6¾	– 6¾	– 5½	– 5½	–	–	1 ¼	1 ¼
	Chapel of Garioch	– 4	– 4	– 4½	– 4½	– ⅛	– ⅛	– 8⅜	– 8⅜
	Clatt	– 2½	– 2½	– 3½	– 3½	– ¼	– ¼	– 6¼	– 6¼
	Cluny	– 5	– 5	– 3	– 3	–	–	– 8	– 8
	Coull	– 4½	– 4½	– 4¾	– 4¾	– ¼	– ¼	– 9½	– 9½
	Crathie and Braemar	– 2½	– 2½	– 4½	– 4½	– ¼	– ¼	– 7¼	– 7¼
	Crimond	– 4	– 4	– 2½	– 2½	– ¼	– ¼	– 6¾	– 6¾
	Cruden	– 6	– 6	– 4½	– 4½	– ¼	– ¼	– 10¾	– 10¾
	Culsalmond	– 5	– 5	– 3	– 3	– ¼	– ¼	– 8¼	– 8¼
	Daviot	–	–	– 2¼	– 2¼	– ½	– ½	– 2¾	– 2¾
	Deer, New	– 2½	– 2½	– 4¾	– 4¾	– 1	– 1	– 8½	– 8½
	Deer, Old	– 6½	– 6½	– 4	– 4	– ⅛	– ⅛	– 10 7/16	– 10 7/16
	Drumblade	– 2	– 2	– 2¼	– 2¼	– 1/16	– 1/16	– 4 1/16	– 4 1/16
	Drumoak	– 3	– 3	– 3¾	– 3¾	– ¼	– ¼	– 7	– 7
	Dyce	– 3¾	– 3¾	– 11	– 11	– ¼	– ¼	1 3	1 3
	Echt	– 3	– 3	– 4	– 4	–	–	– 7	– 7
	Ellon (C.)	– 4	– 4	– 3½	– 3½	–	–	– 7½	– 7½
	Fintray	– 2	– 2	– 5	– 5	– ⅛	– ⅛	– 7⅛	– 7⅛
	Forgue	– 6½	– 6½	– 4⅜	– 4⅜	– ¼	– ¼	– 11⅛	– 11⅛
	Foveran	– 4½	– 4½	– 3½	– 3½	–	–	– 8	– 8
	Fraserburgh	– 4½	– 4½	– 3¼	– 3¼	– 1	– 1	– 8¾	– 8¾
	Fyvie	– 4	– 4	– 3½	– 3½	–	–	– 7½	– 7½
	Gartly	– 7	– 7	– 4½	– 4½	– ¼	– ¼	– 11¾	– 11¾
	Glass	– 5	– 5	– 4½	– 4½	– ½	– ½	– 10	– 10
	Glenbucket	– 2½	– 2½	1 2	1 2	– ½	– ½	1 5	1 5
	Glenmuick	– 3	– 3	– 4¼	– 4¼	–	–	– 7¼	– 7¼
	Huntly (C.)	– 8⅛	– 8⅛	– 3	– 3	– 1⅛	– 1⅛	1 1	1 1
	Insch	– 4	– 4	– 2½	– 2½	–	–	– 6½	– 6½
	Inverurie (C.)	– 8	– 8	– 3½	– 3½	–	–	– 11½	– 11½
	Keig	– 3	– 3	– 4½	– 4½	– ¼	– ¼	– 7¾	– 7¾
	Keithall and Kinkell	– 1½	– 1½	– 2½	– 2½	– ⅓	– ⅓	– 4⅓	– 4⅓
	Kemnay	– 7	– 7	– 2	– 2	–	–	– 9	– 9
	Kildrummy	–	–	– 6	– 6	–	–	– 6	– 6
	Kincardine O'Neil	– 4	– 4	– 4	– 4	–	–	– 8	– 8
	King Edward	– 6	– 6	– 5¼	– 5¼	– ¼	– ¼	– 11½	– 11½
	Kinnellar	– 6	– 6	– 3	– 3	– ¼	– ¼	– 9¼	– 9¼

Note.—In some parishes the landward portion embraces more than one school district. In such cases the average rate has been obtained by dividing the amount of assessment produced by the assessable rental. Parishes in which there is a classification of occupants under Section 36 of the Poor Law Act are denoted by the letter C. In these parishes the rate upon owners is taken as the average rate upon occupiers. Parishes in which assessment is levied according to "established usage" are denoted by the letters E.U.

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
ABERDEEN —*continued.*	Kinnethmont	– 5½	– 5½	– 3½	– 3½	– –¼	– –¼	– 9¼	– 9¼
	Kintore	– 6¼	– 6¼	– 3¼	– 3¼	– –¼	– –¼	– 9⅝	– 9⅝
	Leochel-Cushnie	–	–	1 –	1 –	–	–	1 –	1 –
	Leslie	– 6	– 6	– 4½	– 4½	– –⅛	– –⅛	– 10⅜	– 10⅜
	Logie-Buchan	– 4	– 4	– 5	– 5	–	–	– 9	– 9
	Logie-Coldstone	– 4½	– 4½	– 3½	– 3½	–	–	– 8	– 8
	Longside	– 6½	– 6½	– 3	– 3	– –¼	– –¼	– 9¾	– 9¾
	Lonmay	– 5	– 5	– 5½	– 5½	– –¼	– –¼	– 10¾	– 10¾
	Lumphanan	– 5	– 5	– 5	– 5	– 1½	– 1½	– 11½	– 11½
	Machar, New	– 2½	– 2½	– 4	– 4	– –¼	– –¼	– 6¾	– 6¾
	Machar, Old (C.)	– 3½	– 3½	– 4	– 4	–	–	– 7½	– 7½
	Meldrum	– 5	– 5	– 4½	– 4½	– –⅜	– –⅜	– 10¼	– 10¼
	Methlic	– 2½	– 2½	– 4	– 4	–	–	– 6½	– 6½
	Midmar	– 2½	– 2½	– 3½	– 3½	–	–	– 5¾	– 5¾
	Monquhitter	– 5½	– 5½	– 3½	– 3½	– 1⅜	– 1⅜	– 10⅜	– 10⅜
	Monymusk	– 3½	– 3½	– 3	– 3	– –½	– –½	– 7	– 7
	Newhills (C.)	– 6⅜	– 6⅜	– 4½	– 4½	–	–	– 10⅜	– 10⅜
	Oyne	– 4¾	– 4¾	– 3¼	– 3¼	– –¼	– –¼	– 8¼	– 8¼
	Peterculter	– 3½	– 3½	– 2	– 2	– –½	– –½	– 5½	– 5½
	Peterhead	– 8	– 8	– 6	– 6½	– –½	– –½	1 2½	1 2½
	Pitsligo (C.)	– 7	– 7	– 4¾	– 4¾	– –½	– –½	1 –¼	1 –¼
	Premnay	– 7	– 7	– 6	– 6	–	–	1 1	1 1
	Rathen (C.)	– 5⅞	– 5⅞	– 5⅞	– 5⅞	– –⅞	– –⅞	– 11⅞	– 11$\frac{5}{14}$
	Rayne	– 3½	– 3½	– 3½	– 3½	–	–	– 7	– 7
	Rhynie (C.)	– 10½	– 10½	– 4¼	– 4¼	–	–	1 2¾	1 2¾
	St. Fergus	– 7	– 7	– 3½	– 3½	–	–	– 10½	– 10½
	Skene	– 4½	– 4½	– 4⅜	– 4⅜	– –¼	– –¼	– 9⅛	– 9⅛
	Slains (C.)	– 5½	– 5½	– 3⅜	– 3⅜	–	–	– 9½	– 9½
	Strathdon	– 3½	– 3½	– 4½	– 4½	–	–	– 7⅜	– 7⅜
	Strichen	– 5	– 5	– 2	– 2	– –¼	– –¼	– 7¼	– 7¼
	Tarland	– 6	– 6	– 3½	– 3½	– –¼	– –¼	– 9¾	– 9¾
	Tarves	– 5⅜	– 5⅜	– 2	– 2	– –$\frac{3}{10}$	– –$\frac{3}{10}$	– 7$\frac{7}{10}$	– 7$\frac{7}{10}$
	Tough	– 5	– 5	– 3⅜	– 3⅜	–	–	– 8⅜	– 8⅜
	Towie	– 4½	– 4½	– 3½	– 3½	– –¼	– –¼	– 8	– 8
	Tullynessle	– 3	– 3	– 3½	– 3½	– –¼	– –¼	– 6⅜	– 6⅜
	Turriff	– 3½	– 3½	– 3⅜	– 3⅜	– –⅛	– –⅛	– 7⅛	– 7⅛
	Tyrie	– 11	– 11	– 2⅜	– 2⅜	–	–	1 1⅜	1 1⅜
	Udny	– 4¼	– 4¼	– 2½	– 2½	– –$\frac{1}{16}$	– –$\frac{1}{16}$	– 6$\frac{13}{16}$	– 6$\frac{13}{16}$
ARGYLL	Ardchattan and Muckairn	– 6	– 6	– 3½	– 3½	– –¼	– –¼	– 9⅜	– 9⅜
	Ardnamurchan	1 3	1 3	– 6½	– 6½	– –¼	– –¼	1 9⅜	1 9⅜
	Campbeltown	– 6⅜	– 6⅜	– 2½	– 2⅝	– –½	– –⅜	– 9⅜	– 10½
	Coll	– 10½	– 10½	– 7	– 7	–	–	1 5½	1 5½
	Colonsay and Oronsay	–	–	– 3¼	– 3¼	–	–	– 3¼	– 3¼
	Craignish	– 7⅜	– 7⅜	– 2⅜	– 2⅜	– –¼	– –¼	– 10⅜	– 10⅜
	Dunoon and Kilmun (C.)	– 2½	– 2½	– 3½	– 4	– –½	– –½	– 6½	– 7
	Gigha	– 7	– 7	– 5	– 5	–	–	1 –	1 –
	Glassary	– 8	– 8	– 7½	– 7½	– –⅜	– –⅜	1 4	1 4
	Glenorchy and Inishail	– 10	– 10	– 3½	– 3½	– –¼	– –¼	1 1⅜	1 1⅜
	Inveraray	1 –	1 –	– 7	– 7	–	–	1 7	1 7
	Inverchaolain	–	–	– 3	– 3	– –¼	– –¼	– 3¼	– 3¼

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
ARGYLL —*continued.*	Jura	–	–	– 3½	– 3½	– ¼	– ¼	– 3¾	– 3¾
	Kilarrow	– 7	– 7	– 3½	– 3½	– 1/12	– 1/12	– 10 7/12	– 10 7/12
	Kilbrandon (C.)	2 ½	2 ½	– 10¾	– 10¾	– ⅛	– ⅛	2 11 7/12	2 11 7/12
	Kilcalmonell	– 8½	– 8½	– 6	– 6	– ½	– ½	1 3	1 3
	Kilchoman	– 8½	– 8½	– 5	– 5	– ½	– ½	1 1⅜	1 1⅜
	Kilchrennan and Dalavich	– 8⅝	– 8⅝	– 5½	– 5½	– ¼	– ¼	1 2 11/36	1 2 11/36
	Kildalton	– 8	– 8	– 4	– 4	– ½	– ½	1 ½	1 ½
	Kilfinan	– 7	– 7	– 2½	– 2½	– ¼	–	– 9⅝	– 9½
	Kilfinichen	1 4	1 4	– 6	– 6	– ¼	– ¼	1 10¼	1 10¼
	Killean and Kilchenzie	– 3½	– 3½	– 3	– 3	–	–	– 6½	– 6½
	Kilmartin	– 6	– 6	– 3	– 3	– ¼	– ¼	– 9¼	– 9¼
	Kilmodan	–	–	– 4	– 4	–	–	– 4	– 4
	Kilmore and Kilbride (C.)	– 3	– 3	– 3⅜	– 3⅜	– 5/16	– 5/16	– 6 11/16	– 6 11/16
	Kilninian and Kilmore	– 11	– 11	– 4½	– 4½	– ½	– ½	1 4	1 4
	Kilninver and Kilmelfort	– 6½	– 6½	– 4¼	– 4¼	–	–	– 10⅝	– 10⅝
	Knapdale, North	1 2	1 2	– 11	– 11	– ½	– ½	2 1½	2 1½
	Knapdale, South	– 6	– 6	– 3½	– 3½	– ½	– ½	– 10	– 10
	Lismore and Appin	– 8	– 8	– 3½	– 3½	– ¼	– ¼	– 11⅝	– 11⅝
	Lochgoilhead	– 5	– 5	– 4½	– 4½	– ½	– ½	– 10	– 10
	Morven	– 11	– 11	– 6	– 6	–	–	1 5	1 5
	Saddell and Skipness	– 2½	– 2½	– 6	– 6	– ½	– ½	– 9	– 9
	Southend	– 2½	– 2½	– 2½	– 2½	– 1/12	– 1/12	– 5 1/12	– 5 1/12
	Strachar	– 3	– 3	– 5	– 5	– ¼	– ¼	– 8¼	– 8¼
	Stralachlan	– 8	– 8	– 5	– 5	– ¼	– ¼	1 1¼	1 1¼
	Torosay	– 7	– 7	– 3	– 3	– 1/12	– 1/12	– 10 1/12	– 10 1/12
	Tyree	1 8	1 8	– 7	– 7	–	–	2 3	2 3
AYR	Ardrossan (C.)	– 3⅝	– 3⅝	– 2¼	– 2¼	– ⅛	– ⅛	– 6⅛	– 6⅛
	Auchinleck (C.)	– 4 11/12	– 4 11/12	– 3⅜	– 3⅜	– ⅛	– ⅛	– 8½	– 8½
	Ayr (C.)	– 2⅛	– 2⅛	– 2	– 2	– ½	– ½	– 5	– 5
	Balantrae	– 5	– 5	– 4	– 4	– ⅜	– ⅜	– 9⅜	– 9⅜
	Barr	– 2	– 2	– 2¾	– 2¾	–	–	– 4¾	– 4¾
	Beith (C.)	– 3⅜	– 3⅜	– 2¾	– 2¾	–	–	– 6⅛	– 6⅛
	Colmonell	– 4½	– 4½	– 2¾	– 2¾	– ⅛	– ⅛	– 7⅜	– 7⅜
	Coylton	– 4	– 4	– 4	– 4	– ⅛	– ⅛	– 8⅛	– 8⅛
	Craigie	–	–	– 1⅜	– 1⅜	–	–	– 1⅜	– 1⅜
	Cumnock, New (C.)	– 2½	– 2½	– 2¾	– 2¾	– 5/12	– 5/12	– 5⅜	– 5⅜
	Cumnock, Old (C.)	– 4	– 4	– 4½	– 4½	– ½	– ½	– 9	– 9
	Dailly	– 3½	– 3½	– 3	– 3	– ¼	– ¼	– 6¾	– 6¾
	Dalmellington	– 5½	– 5½	– 3¼	– 3¼	– ⅜	– ⅜	– 9½	– 9½
	Dalry (C.)	– 5⅜	– 5⅜	– 2¾	2¾	– ¼	– ¼	– 8⅜	– 8⅜
	Dalrymple	– 2¾	– 2¾	– 2¼	– 2¼	– ¼	– ¼	– 5¼	– 5¼
	Dreghorn	– 5	– 5	– 3	– 3	– 1	– 1	– 9	– 9
	Dundonald	– 5	– 5	– 2	– 2	– 1	– 1	– 8	– 8
	Dunlop (C.)	– 1⅝	– 1⅝	– 3	– 3	– 1/16	– 1/16	– 4 11/16	– 4 11/16
	Fenwick	– 1½	– 1½	– 2	– 2	–	–	– 3½	– 3½
	Galston	– 4½	– 4½	– 2½	– 2½	– ½	– ½	– 7½	– 7½
	Girvan (C.)	– 8¼	– 8¼	– 3¼	– 3¼	–	–	– 11½	– 11½
	Irvine (C.)	– 7	– 7	– 2¼	– 2¼	– ¼	– ¼	– 9½	– 9½
	Kilbirnie (C.)	– 5¼	– 5¼	– 2¼	– 2¼	– 1 1/20	– 1 1/20	– 8 11/20	– 8 11/20
	Kilbride, West (C.)	– 2	– 2	– 1¾	– 1¾	– ¼	– ¼	– 4	– 4
	Kilmarnock (C.)	– 6½	– 6½	– 3½	– 3½	–	–	– 10	– 10

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
AYR —*continued.*	Kilmaurs	– 4½	– 4½	– 3	– 3	– –⅛	– –⅛	– 7½	– 7½
	Kilwinning (C.)	– 4½	– 4½	– 4	– 4	– –⅛	– –⅛	– 8⅝	– 8⅝
	Kirkmichael	– 3	– 3	– 3	– 3	– –⅛	– –⅛	– 6⅛	– 6⅛
	Kirkoswald	– 3	– 3	– 3	– 3	– –⅛	– –⅛	– 6⅛	– 6⅛
	Largs (C.)	– 3	– 3	– 2½	– 2½	– –⅛	– –⅛	– 5⅛	– 5⅛
	Loudoun	– 4	– 4	– 2⅜	– 2⅜	– –½	– –½	– 7½	– 7½
	Mauchline (C.)	– 4	– 4	– 3	– 3	– –⅛	– –⅛	– 7⅛	– 7⅛
	Maybole (C.)	– 6⅜	– 6⅜	– 3	– 3	– –¼	– –¼	– 10	– 10
	Monkton	– 3	– 3	– 2¼	– 2¼	–	–	– 5¼	– 5¼
	Muirkirk	– 3½	– 3½	– 8¼	– 8⅜	– –⅛	– –⅛	1 –⅛	1 –⅛
	Newton-upon-Ayr (Parish wholly Burghal).	– 6	– 6	– 3	– 3	–	–	– 9	– 9
	Ochiltree (C.)	– 1⅜	– 1⅜	– 2	– 2	– –1/16	– –1/16	– 3⅛	– 3⅛
	Riccarton	– 5	– 5	– 2⅜	– 2⅜	– –⅛	– –⅛	– 7½	– 7½
	St. Quivox	– 9	– 9	– 2½	– 2½	– –¼	– –¼	– 11⅜	– 11⅜
	Sorn (C.)	– 3½	– 3½	– 2	– 2	– –⅛	– –⅛	– 5⅝	– 5⅝
	Stair	– 1	– 1	– 1	– 1	–	–	– 2	– 2
	Stevenston	– 7½	– 7½	– 4	– 4	–	–	– 11½	– 11½
	Stewarton (C.)	– 3⅞	– 3⅞	– 2⅞	– 2⅞	–	–	– 6⅜	– 6⅜
	Straiton	– 2½	– 2½	– 3	– 3	– –¼	– –¼	– 5⅜	– 5⅜
	Symington	– 2½	– 2½	– 4	– 4	– –¼	– –¼	– 6⅜	– 6⅜
	Tarbolton	– 2½	– 2½	– 2¼	– 2¼	– –½	– –½	– 5¼	– 5¼
BANFF	Aberlour	– 6	– 6	– 3	– 3	– –½	– –½	– 9½	– 9½
	Alvah	– 3⅜	– 3⅜	– 3⅜	– 3⅜	–	–	– 7⅛	– 7⅛
	Banff	– 10¼	– 10¼	– 3½	– 3½	– 1	– 1	1 2⅜	1 2⅜
	Boharm	– 7	– 7	– 5	– 5	–	–	1 –	1 –
	Botripthnie	– 4	– 4	– 3½	– 3½	–	–	– 7½	– 7½
	Boyndie	– 5	– 5	– 5	– 5	–	–	– 10	– 10
	Cabrach	– 6½	– 6½	– 7½	– 7½	–	–	1 2	1 2
	Cullen (Parish wholly Burghal) (C.)	1 –½	1 –½	– 6½	– 6½	–	–	1 7	1 7
	Deskford	– 5	– 5	– 6	– 6	–	–	– 11	– 11
	Fordyce, &c.	– 6½	– 6½	– 6	– 6	–	–	1 –½	1 –½
	Forglen	– 4¼	– 4¼	– 4⅜	– 4⅜	–	–	– 9	– 9
	Gamrie, &c.	– 7½	– 7½	– 4	– 4	– –¼	– –¼	– 11⅜	– 11⅜
	Grange	– 7	– 7	– 4	– 4	– –¼	– –¼	– 11¼	– 11¼
	Inveravon	– 10	– 10	– 6	– 6	– –⅛	– –⅛	1 4⅛	1 4⅛
	Inverkeithny	– 5	– 5	– 5	– 5	–	–	– 10	– 10
	Keith (C.)	– 7½	– 7½	– 3	– 3	–	–	– 10½	– 10½
	Kirkmichael (C.)	– 7	– 7	– 4	– 4	– –½	– –½	– 11½	– 11½
	Marnoch	1 1½	1 1½	– 4½	– 4½	– –¼	– –¼	1 6	1 6
	Mortlach (C.)	– 7½	– 7½	– 5½	– 5½	– –⅛	– –⅛	1 1⅛	1 1⅛
	Ordiquhill	– 7½	– 7½	– 4¼	– 4¼	– –¼	– –¼	1 –	1 –
	Rathven (C.)	– 10	– 10	– 5	– 5	– –½	– –½	1 3½	1 3½
	Rothiemay	– 8	– 8	– 4½	– 4½	– –¼	– –¼	1 –⅛	1 –⅛
BERWICK	Abbey St. Bathans	– 1½	– 1½	– 4½	– 4½	– –¼	– –¼	– 6¼	– 6¼
	Ayton	– 3½	– 3½	– 3½	– 3½	– –½	– –½	– 7½	– 7½
	Bunkle, &c.	– 1	– 1	– 2½	– 2½	– –⅛	– –⅛	– 3⅜	– 3⅜
	Channelkirk	– 1½	– 1½	– 2½	– 2½	–	–	– 4	– 4
	Chirnside	– 3½	– 3½	– 2	– 2	– –¼	– –¼	– 5⅝	– 5⅝

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
BERWICK —*continued.*	Cockburnspath	– 3	– 3	– 3½	– 3½	–	–	– 6½	– 6½
	Coldingham	– 3	– 3	– 3⅜	– 3⅜	– ⅛	– ⅛	– 6⅞	– 6⅞
	Coldstream	– 4	– 4	– 3	– 3	– ¼	– ¼	– 7¼	– 7¼
	Cranshaws	–	–	– 4½	– 4½	– ⅜	–	– 5 7/10	– 4½
	Duns	– 4½	– 4½	– 3½	– 3½	– ⅝	– ⅝	– 8⅛	– 8⅛
	Earlston	– 3	– 3	– 2½	– 2½	– ⅛	– ⅛	– 5⅛	– 5⅛
	Eccles	– 1 1/16	– 1 1/16	– 2	– 2	– 1/16	– 1/16	– 3⅛	– 3⅛
	Edrom	– 2½	– 2½	– 2½	– 2½	–	–	– 5	– 5
	Eyemouth	– 8½	– 8½	– 2¼	– 2¼	– 2	– 2	1 – ⅜	1 – ⅜
	Fogo	– 1½	– 1½	– 3⅜	– 3⅜	– ¼	– ¼	– 5½	– 5½
	Foulden	– 1½	– 1½	– 3	– 3	– ⅛	– ⅛	– 4⅝	– 4⅝
	Gordon	– 4	– 4	– 1⅜	– 1⅜	– ⅛	– ⅛	– 5 1/16	– 5 1/16
	Greenlaw	– 3½	– 3½	– 2½	– 2½	– ⅜	– ⅜	– 6⅜	– 6⅜
	Hume	– 4	– 4	– 3	– 3	– ¼	– ¼	– 7¼	– 7¼
	Hutton	– 4	– 4	– 3	– 3	– ⅛	– ⅛	– 7⅛	– 7⅛
	Ladykirk	– 2	– 2	– 3	– 3	– ⅛	– ⅛	– 5⅛	– 5⅛
	Langton (E. U.)	– 1	– 1	– 3¼	– 3¼	– ¼	– ¼	– 4½	– 4½
	Lauder	– 5	– 5	– 3½	– 3½	–	–	– 8½	– 8½
	Ledgerwood	– 2	– 2	– 1	– 1	– ¼	– ¼	– 3¼	– 3¼
	Longformacus	– 3¼	– 3¼	– 2¼	– 2¼	– ½	– ½	– 6	– 6
	Mertoun	– 1½	– 1½	– 1¼	– 1¼	–	–	– 2¾	– 2¾
	Mordington	– 1	– 1	– 3⅜	– 3⅜	– ⅛	– ⅛	– 4⅞	– 4⅞
	Nenthorn	– 1⅜	– 1⅜	– 2⅜	– 2⅜	– ¼	– ¼	– 4⅛	– 4⅛
	Polwarth	– 1½	– 1½	– 3½	– 3½	– ½	– ½	– 5	– 5
	Swinton	– 3	– 3	– 3½	– 3½	– ⅛	– ⅛	– 6⅝	– 6⅝
	Westruther	– 1	– 1	– 2	– 2	– ¼	– ¼	– 3½	– 3½
	Whitsome	– 3½	– 3½	– 4½	– 4½	– ⅛	– ⅛	– 8⅛	– 8⅛
BUTE	Cumbraes	– 1¼	– 1¼	– 1¼	– 1¼	–	–	– 2½	– 2½
	Kilbride	– 4½	– 4½	– 3½	– 3½	– ½	– ½	– 8½	– 8½
	Kilmory	– 6	– 6	– 3¼	– 3¼	–	–	– 9¼	– 9¼
	Kingarth	– 2	– 2	– 4½	– 4½	–	–	– 6½	– 6½
	North Bute	– 1⅜	– 1⅜	– 2½	– 2½	–	–	– 4¼	– 4¼
	Rothesay (C.)	– 4	– 4	– 2½	– 8½	–	–	– 6½	– 6½
CAITHNESS	Bower	–	– 4½	– 4½	–	–	–	– 4½	– 4½
	Canisbay	– 10	– 10	– 10	– 10	– ½	– ½	1 8½	1 8½
	Dunnet	– 11	– 11	– 4½	– 4½	– 1	– 1	1 4½	1 4½
	Halkirk	– 7	– 7	– 4	– 4	– ⅞	– ⅞	– 11⅞	– 11⅞
	Latheron	1 2	1 2	– 8	– 8	– ⅝	– ⅝	1 10⅝	1 10⅝
	Olrig	– 8½	– 8½	– 3½	– 3½	– ½	– ½	1 – ½	1 – ½
	Reay	– 9	– 9	– 3½	– 3½	– ⅝	– ⅝	1 1⅛	1 1⅛
	Thurso	– 11	– 11	– 4	– 4	–	–	1 3	1 3
	Watten	– 4	– 4	– 3	– 3	–	–	– 7	– 7
	Wick	1 1	1 1	– 4¾	– 4¾	– 1	– 1	1 6¾	1 6¾
CLACKMANNAN	Alloa	– 3	– 3	– 3½	– 3½	–	–	– 6½	– 6½
	Alva	– 3	– 3	– 4½	– 4½	– ½	– ½	– 8	– 8
	Clackmannan (C.)	– 3	– 3	– 2¼	– 2¼	– ⅛	– ⅛	– 6	– 6
	Dollar (C.)	– 3	– 3	– 3	– 3	– ¾	– –	– 6¾	– 6¾
	Tillicoultry	– 3½	3½	– 2½	– 2½	– ½	– –	– 6½	– 6½

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
DUMBARTON	Arrochar	– 5	– 5	– 4½	– 4½	– –½	– –½	– 10	– 10
	Bonhill (C.)	– 4	– 4	– 3½	– 4	– –½	– –½	– 8	– 8½
	Cardross (C.)	– 5½	– 5½	– 5	– 5⅝	– 1	– 1¼	– 11¼	1 –¼
	Cumbernauld	– 5	– 5	– 4	– 4	– –⅜	– –⅜	– 9⅜	– 9⅜
	Dumbarton (Parish wholly Burghal) (C.)	– 4½	– 4½	– 4½	– 4½	– –½	– –½	– 9½	– 9½
	Kilmaronock	– 2½	– 2½	– 3	– 3	–	–	– 5½	– 5½
	Kilpatrick, New (C.)	– 2	– 2	– 4	– 4	– –⅛	– –⅛	– 6⅛	– 6⅛
	Kilpatrick, Old (C.)	– 3½	– 3½	– 6½	– 6½	–	–	– 10	– 10
	Kirkintilloch (C.)	– 5	– 5	– 3¼	– 3¼	– –⅜	– –⅜	– 8⅜	– 8⅜
	Luss	– 4	– 4	– 3	– 3	– –⅛	– –⅛	– 7⅛	– 7⅛
	Roseneath	– 2	– 2	– 3	– 3	– –⅝	– –⅝	– 5⅝	– 5⅝
	Row	– 2	– 2	– 3⅛	– 3¼	–	–	– 5⅛	– 5¼
DUMFRIES	Annan	– 8½	– 8½	– 2	– 2	–	–	– 10½	– 10½
	Applegarth	– 1	– 1	– 2	– 2	– –⅛	– –⅛	– 3⅛	– 3⅛
	Caerlaverock	– 4	– 4	– 1⅞	– 1⅞	– –¼	– –¼	– 6	– 6
	Canonbie	– 5⅞	– 5⅞	– 5½	– 5½	– –¼	– –¼	– 11⅛	– 11⅛
	Closeburn	– 4	– 4	– 1⅞	– 1⅞	–	–	– 5⅞	– 5⅞
	Cummertrees	– 3	– 3	– 4	– 4	– –½	– –½	– 7½	– 7½
	Dalton	– 2	– 2	– 1⅞	– 1⅞	– –¼	– –¼	– 4	– 4
	Dornock	– 4	– 4	– 4½	– 4½	– 1	– 1	– 9½	– 9½
	Dryfesdale	– 4½	– 4½	– 3½	– 3½	– –⅜	– –⅜	– 8½	– 8⅜
	Dumfries	– 4½	– 4½	– 5¼	– 5¼	– –⅛	– –⅛	– 9⅞	– 9⅞
	Dunscore	– 2½	– 2½	– 3	– 3	– –$\frac{1}{12}$	– –$\frac{1}{12}$	– 5$\frac{7}{12}$	– 5$\frac{7}{12}$
	Durrisdeer	– 3	– 3	– 3⅝	– 3⅝	– –⅛	– –⅛	– 6¾	– 6¾
	Eskdalemuir (E. U.)	– 2	– 2	– 3	– 3	–	–	– 5	– 5
	Ewes	– –¾	– –¾	– 3	– 3	– –¼	– –¼	– 4	– 4
	Glencairn	– 3½	– 3½	– 3	– 3	– –⅛	– –⅛	– 6⅜	– 6⅜
	Graitney	– 4½	– 4½	– 3¾	– 3¾	– –¼	– –¼	– 8½	– 8½
	Half Morton	– 2	– 2	– 4½	– 4½	– –¼	– –¼	– 6¾	– 6¾
	Hoddam	– 4	– 4	– 2	– 2	– –¼	– –¼	– 6¼	– 6¼
	Holywood	– 3¼	– 3¼	– 3	– 3	– –¼	– –¼	– 6¼	– 6¼
	Hutton	– 1⅜	– 1⅜	– 3¼	– 3¼	– –¼	– –¼	– 5¼	– 5¼
	Johnstone	– 2½	– 2½	– 4	– 4	– –⅛	– ⅛	– 6⅜	– 6⅜
	Keir	– 4½	– 4½	– 4½	– 4½	– –¼	– –¼	– 9¼	– 9¼
	Kirkconnell	– 3¼	– 3¼	– 3	– 3	– –¼	– –¼	– 6½	– 6½
	Kirkmahoe	– 2¼	– 2¼	– 2½	– 2½	– –¼	– –¼	– 5	– 5
	Kirkmichael	– 3⅜	– 3⅜	– 2⅛	– 2⅛	–	–	– 5⅝	– 5⅝
	Kirkpatrick Fleming	– 3	– 3	– 2½	– 2½	–	–	– 5½	– 5½
	Kirkpatrick Juxta	– 1¼	– 1¼	– 2⅜	– 2⅜	– –⅛	– –⅛	– 3⅜	– 3⅜
	Langholm	– 6¼	– 6¼	– 3¾	– 3¾	– –¼	– –¼	– 10½	– 10½
	Lochmaben	– 6½	– 6½	– 4	– 4	– –⅜	– –⅜	– 10⅞	– 10⅞
	Middlebie	– 2⅜	– 2⅜	– 2⅜	– 2⅜	– –¼	– –¼	– 5⅛	– 5⅛
	Moffat	– 1⅜	– 1⅜	– 2⅜	– 2⅜	– –⅜	– –⅜	– 4½	– 4½
	Morton	– 5½	– 5½	– 2¼	– 2¼	– 1¼	– 1¼	– 9	– 9
	Mousewald	– 2½	– 2½	– 3½	– 3½	–	–	– 6	– 6
	Penpont	– 2¼	– 2¼	– 2½	– 2½	– –¼	– –¼	– 5	– 5
	Ruthwell	– 5	– 5	– 3	– 3	– –⅛	– –⅛	– 8⅛	– 8⅛
	St. Mungo	– 3½	– 3½	– 4½	– 4½	–	–	– 7½	– 7½
	Sanquhar	– 4	– 4	– 4	– 4	–	–	– 8	– 8

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
DUMFRIES —*continued.*	Tinwald	- 2¼	- 2¼	- 2¼	- 2¼	- -¼	- -¼	- 4½	- 4½
	Torthorwald	- 6	- 6	- 5	- 5	- -¼	- -¼	- 11¼	- 11¼
	Tundergarth	- 1	- 1	- 2	- 2	-	-	- 3	- 3
	Tynron	- 1	- 1	- 3	- 3	-	-	- 4	- 4
	Wamphray	- -⅜	- -⅜	- 2	- 2	- -½	- -½	- 3	- 3
	Westerkirk	- 2½	- 2½	- 3⅝	- 3⅝	- -⅛	- -⅛	- 6¼	- 6¼
EDINBURGH	Borthwick	- 4½	- 4½	- 1⅞	- 1⅞	- -¼	- -¼	- 6½	- 6½
	Calder, Mid	- 2	- 2	- 2½	- 2½	- -½	- -½	- 5	- 5
	Calder, West	- 4	- 4	- 3¾	- 3¾	- -¼	- -¼	- 8	- 8
	Carrington	- 2½	- 2½	- 2½	- 2½	-	-	- 5	- 5
	Cockpen	- 4½	- 4½	- 4	- 4	-	-	- 8½	- 8½
	Colinton (C.)	- 4½	- 4½	- 4⅞	- 4⅞	- -7/24	- -7/24	- 9⅜	- 9⅜
	Corstorphine	- 1½	- 1½	- 1⅞	- 1⅞	- -¼	- -¼	- 3½	- 3½
	Cramond	- 2½	- 2½	- 4⅜	- 4⅜	- -½	- -½	- 7⅜	- 7⅜
	Cranston	- 3½	- 3½	- 3½	- 3½	- -5/16	- -5/16	- 7	- 7
	Crichton (C.)	- 4	- 4	- 3⅛	- 3⅛	- -⅛	- -⅛	- 8⅛	- 8⅛
	Currie	- 2½	- 2½	- 3	- 3	- -⅛	- -⅛	- 5 7/10	- 5 7/10
	Dalkeith (C.)	- 4	- 4	- 4½	- 4½	- -¾	- -¾	- 9¼	- 9¼
	Duddingston	- 2⅜	- 2⅜	- 1½	- 1½	- -¼	- -¼	- 4½	- 4½
	Edinburgh (Parish wholly Burghal).	- 3⅜	- 3⅜	- 3⅜	- 3⅜	-	-	- 7⅛	- 7⅛
	Fala	- 4½	- 4½	- 5	- 5	- -3/10	- -3/10	- 9½	- 9½
	Glencorse	- 2½	- 2½	- 2¼	- 2¼	- -¼	- -¼	- 5	- 5
	Heriot	- -½	- -½	- 3	- 3	- -¼	- -¼	- 3¾	- 3¾
	Inveresk (C.)	- 4½	- 4½	- 1½	- 1½	- 1	- 1	- 7	- 7
	Kirknewton	- 2½	- 2½	- 3¼	- 3¼	- -¼	- -¼	- 6	- 6
	Lasswade (C.)	- 2½	- 2½	- 6½	- 6½	- 1⅛	- 1⅛	- 10⅛	- 10⅛
	Leith, North (Parish wholly Burghal).	- 4	- 4	- 5	- 5	-	-	- 9	- 9
	Leith, South	- 3	- 3	- 3	- 3	-	-	- 6	- 6
	Liberton	- 2½	- 2½	- 1½	- 1½	- -¼	- -¼	- 4¼	- 4¼
	Newbattle	- 3	- 3	- 5⅝	- 5⅝	- -½	- -½	- 9⅛	- 9⅛
	Newton (C.)	- 4	- 4	- 3	- 3	- -½	- -½	- 7½	- 7½
	Penicuik	- 4½	- 4½	- 4¾	- 4¾	- 1½	- 1½	- 10¾	- 10¾
	Ratho	- 4	- 4	- 2	- 2	- -¼	- -¼	- 6¼	- 6¼
	St. Cuthbert's Combination	-	- 3	- 4 3/16	- 4 5/16	-	-	- 7 5/16	- 7 5/16
	Stow	- 2¼	- 2¼	- 2¾	- 2¾	- -½	- -½	- 5⅛	- 5⅛
	Temple	- 2½	- 2½	- 1 3/16	- 1 3/16	-	-	- 3 9/16	- 3 9/16
ELGIN	Alves	- 3¼	- 3¼	- 2⅝	- 2⅝	-	-	- 5⅞	- 5⅞
	Bellie (C.)	- 6⅜	- 6⅜	- 2⅝	- 2⅝	- -¼	- -¼	- 9⅛	- 9⅛
	Birnie	- 3	- 3	- 4½	- 4½	- -¼	- -¼	- 7¾	- 7¾
	Cromdale	- 8½	- 8½	- 5¼	- 5¼	- -⅜	- -⅜	1 2⅛	1 2⅛
	Dallas	- 8½	- 8½	- 5	- 5	- -¼	- -¼	1 1⅜	1 1⅜
	Drainy (C.)	- 7	- 7	- 4½	- 4½	- -¼	- -¼	- 11½	- 11½
	Duffus	- 10	- 10	- 4	- 4	- -⅜	- -⅜	1 2⅜	1 2⅜
	Dyke and Moy	- 5⅜	- 5⅜	- 3⅜	- 3⅜	- -¼	- -¼	- 9¾	- 9¾
	Edinkillie	- 6	- 6	- 3½	- 3½	- -¼	- -¼	- 9¾	- 9¾
	Elgin (C.)	- 6½	- 6½	- 6	- 6	- -½	- -½	1 1	1 1
	Forres	- 10½	- 10½	- 2½	- 2½	- 1	- 1½	1 2	1 2½
	Kinloss	- 7½	- 7½	- 3½	- 3½	- -¼	- -¼	- 11¼	- 11¼
	Knockando	- 6	- 6	- 3	- 3	- -⅜	- -⅜	- 9⅜	- 9⅜
	New Spynie (C.)	- 6	- 6	- 4½	- 4½	- -¼	- -¼	- 10¾	- 10¾
	Rafford	- 4½	- 4½	- 4	- 4	- -⅛	- -⅛	- 8⅛	- 8⅛
	Rothes	- 7⅛	- 7⅛	- 4	- 4	- -⅜	- -⅜	1 -¼	1 -

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
ELGIN - - - - *—continued.*	St. Andrew's-Lhanbride (C.) -	- 4½	- 4½	- 4⅜	- 4⅜	- -¼	- -¼	- 9½	- 9½
	Speymouth - - - - -	- 4	- 4	- 4⅜	- 4⅜	- -⅛	- -⅛	- 8⅞	- 8⅞
	Urquhart - - - - -	- 9	- 9	- 3⅜	- 3⅜	- -½	- -½	1 1¼	1 1¼
FIFE - - - -	Abbotshall (C.) - - -	- 4	- 4	- 1⅛	- 1⅛	-	-	- 5½	- 5½
	Abdie - - - - -	-	-	- 3	- 3	-	-	- 3	- 3
	Aberdour - - - - -	- 2½	- 2½	- 2⅜	- 2⅜	-	-	- 5¼	- 5¼
	Anstruther - Easter (parish wholly Burghal).	- 7	- 7	- 4	- 4	-	-	- 11	- 11
	Anstruther-Wester - - -	- 4½	- 4½	- 5¼	- 5⅜	- -⅜	- -⅜	- 10⅛	- 10⅜
	Auchterderran - - - -	- 2¼	- 2¼	- 3¼	- 3¼	- -⅜	- -⅜	- 5⅞	- 5⅞
	Auchtermuchty - - -	- 6½	- 6½	- 6⅛	- 6⅛	-	-	1 -⅝	1 -⅝
	Auchtertool - - - -	- 1⅜	- 1⅜	- 3	- 3	- -¼	- -¼	- 5	- 5
	Ballingry (C.) - - - -	- 1	- 1	- 4⅜	- 4⅜	- -⅜	- -⅜	- 6⅛	- 6⅛
	Balmerino - - - - -	-	-	- 3	- 3	-	-	- 3	- 3
	Beath (C.) - - - -	- 2⅜	- 2⅜	- 3¼	- 3¼	- -¼	- -¼	- 5⅞	- 5⅞
	Burntisland (C.) - - -	- 2¾	- 2¾	- 2½	- 2½	- 1	- 1	- 6¼	- 6¼
	Cameron - - - - -	- 3	- 3	- 4	- 4	- -⅛	- -⅛	- 7⅛	- 7⅛
	Carnbee (C.) - - - -	- 2	- 2	- 3	- 3	- -⅛	- -⅛	- 5⅛	- 5⅛
	Carnock (C.) - - - -	- 7½	- 7½	- 4	- 4	- -¼	- -¼	- 11⅜	- 11⅜
	Ceres - - - - - -	- 5	- 5	- 2⅜	- 2⅜	-	-	- 7⅜	- 7⅜
	Collessie (C.) - - - -	- 1⅜	- 1⅜	- 2⅛	- 2⅛	- -⅛	- -⅛	- 4⅜	- 4⅜
	Crail - - - - - -	- 1	- 1	- 3½	- 3½	- -⅛	- -⅛	- 4⅜	- 4⅜
	Creich - - - - -	-	-	- 11	- 11	-	-	- 11	- 11
	Culross - - - - -	-	-	- 3½	- 4	-	-	- 3½	- 4
	Cults - - - - - -	- 3	- 3	- 4¼	- 4¼	- -¼	- -¼	- 7½	- 7½
	Cupar (C.) - - - -	- 5⅜	- 5⅜	- 2⅜	- 2⅜	- -¼	- -¼	- 8⅜	- 8⅜
	Dairsie - - - - -	- 3⅜	- 3⅜	- 3¼	- 3¼	- -⅛	- -⅛	- 7⅛	- 7⅛
	Dalgetty - - - - -	- 3	- 3	- 5	- 5	- -¼	- -¼	- 8¼	- 8¼
	Denino - - - - -	-	-	- 3½	- 3½	- -⅛	- -⅛	- 3⅜	- 3⅜
	Dunbog - - - - -	-	-	- 4	- 4	-	-	- 4	- 4
	Dunfermline - - - -	- 5	- 5	- 4½	- 4½	- -¼	- -¼	- 9⅜	- 9⅜
	Dysart (C.) - - - -	- 4	- 4	- 3⅞	- 3⅞	- -⅜	- -⅜	- 8¼	- 8¼
	Elie (C.) - - - - -	- 2⅛	- 2⅛	- 3½	- 3½	- -¼	- -¼	- 5⅞	- 5⅞
	Falkland (C.) - - - -	- 3¼	- 3¼	- 2 5/16	- 2 5/16	- 1⅛	- 1⅛	- 7 5/16	- 7 5/16
	Ferry-Port-on-Craig (C.) -	- 3½	- 3½	- 3⅜	- 3⅜	- 1⅜	- 1⅜	- 9	- 9
	Flisk - - - - - -	-	-	- 3¼	- 3¼	- -⅛	- -⅛	- 3⅜	- 3⅜
	Forgan (C.) - - - -	- 1⅜	- 1⅜	- 4	- 4	-	-	- 5⅜	- 5⅜
	Inverkeithing (C.) - - -	- 2	- 2	- 1	- 1	- 1	- 1	- 4	- 4
	Kemback - - - - -	- 4¾	- 4¾	- 3	- 3	- -⅛	- ⅛	- 7⅞	- 7⅞
	Kennoway - - - - -	- 4	- 4	- 5¼	- 5¼	- 1¼	- 1¼	- 10½	- 10½
	Kettle (C.) - - - -	- 2⅜	- 2⅜	- 3	- 3	- -¼	- -¼	- 6	- 6
	Kilconquhar (C.) - - -	- 2¼	- 2¼	- 4	- 4	- -⅛	- -⅛	- 6⅜	- 6⅜
	Kilmany - - - - -	-	-	- 2¼	- 2¼	- -1/32	- -1/32	- 2⅛	- 2⅛
	Kilrenny - - - - -	- 5½	- 5½	- 4½	- 4½	- -¼	- -¼	- 10¼	- 10¼
	Kinghorn (C.) - - - -	- 3⅜	- 3⅜	- 4½	- 4½	- -⅛	- -⅛	- 8⅞	- 8⅞
	Kingsbarns - - - -	- 2	- 2	- 3½	- 3½	- -¼	- -¼	- 5¾	- 5¾
	Kingsbarns - - - -	- -¾	- -¾	- 4	- 4	- -¼	- -¼	- 5	- 5
	Kirkcaldy (C.) - - - -	- 3½	- 3½	- 1½	- 1½	-	-	- 5	- 5
	Largo (C.) - - - - -	- 4	- 4	- 2½	- 2½	- -¼	- -¼	- 6¾	- 6¾
	Leslie (C.) - - - - -	- 5	- 5	- 4	- 4	- -½	- ½	- 9½	- 9½
	Leuchars (C.) - - - -	- 2⅜	- 2⅜	- 3¼	- 3¼	- -1/10	- -1/10	- 5⅝	- 5⅝
	Logie - - - - - -	-	-	- 2¼	- 2¼	- -¼	-	- 2⅛	- 2⅛
	Markinch - - - - -	- 3½	- 3½	- 4	- 4	- -½	- -½	- 7½	- 7½

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
FIFE —*continued*	Monimail	– 3½	– 3½	– 4	– 4	– ¼	– ¼	– 7¾	– 7¾
	Moonzie	–	–	– 6½	– 6½	– ⅝	– ⅝	– 6 13/16	– 6 13/16
	Newburgh	– 9½	– 9½	– 2	– 2	– ½	– ½	1 –	1 –
	Newburn (C.)	– ½	– ½	– 3½	– 3½	– 1/16	– 1/16	– 4 1/16	– 4 1/16
	Pittenweem (Parish wholly Burghal).	– 4½	– 4½	– 1¾	– 1¾	–	–	– 6¼	– 6¼
	St. Andrews (C.)	– 3½	– 3½	– 1¾	– 1¾	–	–	– 5¼	– 5¼
	St. Leonards (Parish wholly Burghal) (C.).	– 4½	– 4½	– 2¼	– 2¼	–	–	– 6¾	– 6¾
	St. Monance	– 6	– 6	– 3½	– 3½	– ¼	– ¼	– 9¾	– 9¾
	Saline	– 2½	– 2½	– 3	– 3	– 1¼	– 1¼	– 6¾	– 6¾
	Scoonie (C.)	– 4¼	– 4¼	– 3¼	– 3¼	– ⅛	– ⅛	– 7⅝	– 7⅝
	Strathmiglo	– 4	– 4	– 4	– 4	–	–	– 8	– 8
	Torryburn	– 5	– 5	– 2¼	– 2¼	– 3/16	– 3/16	– 7 7/16	– 7 7/16
	Tulliallan	– 6	– 6	– 3⅜	– 3⅜	– 3/16	– 3/16	– 9 3/16	– 9 3/16
	Wemyss (C.)	– 2½	– 2½	– 3½	– 3½	–	–	– 6	– 6
FORFAR	Aberlemno	– 2¼	– 2¼	– 3	– 3	– 1/16	– 1/16	– 5 5/16	– 5 5/16
	Airlie	–	–	– 2 4/15	– 2 4/15	– ⅛	– ⅛	– 2⅛	– 2⅛
	Arbirlot	– 2	– 2	– 2	– 2	– ¼	– ¼	– 4¼	– 4¼
	Arbroath (C.)	– 7	– 7	– 2¾	– 2¾	–	–	– 9¾	– 9¾
	Auchterhouse	– 1½	– 1½	– 2⅛	– 2⅛	– ⅛	– ⅛	– 3⅞	– 3⅞
	Barry	– 4	– 4	– 4¾	– 4¾	– ¼	– ¼	– 9	– 9
	Brechin (C.)	– 8½	– 8½	– 3	– 3	–	–	– 11½	– 11½
	Caraldstone	– 1½	– 1½	– 4	– 4	– ⅛	– ⅛	– 5⅝	– 5⅝
	Carmyllie	– 3	– 3	– 5½	– 5½	– ¼	– ¼	– 8¾	– 8¾
	Cortachy	– 2	– 2	– 5	– 5	– 3/16	– 3/16	– 7 3/16	– 7 3/16
	Craig	– 6⅝	– 6⅝	– 3⅛	– 3 3/16	– 3/16	– 3/16	– 9 15/16	– 10
	Dun	–	–	– 3	– 3	– ¼	– ¼	– 3¼	– 3¼
	Dundee Combination (C.)	– 5 3/16	– 5 3/16	– 3¼	– 3¼	–	–	– 8 7/16	– 8 7/16
	Dunnichen	– 8	– 8	– 6	– 6	– ⅛	– ⅛	1 2⅛	1 2⅛
	Edzell	– 5¼	– 5¼	– 3½	– 3½	– ¼	– ¼	– 9	– 9
	Essie	–	–	– 2½	– 2½	–	–	– 2½	– 2½
	Farnell (C.)	– 2⅛	– 2⅛	– 1¾	– 1¾	– ⅛	– ⅛	– 4	– 4
	Fearn	– 2⅛	– 2⅛	– 2 3/16	– 2 3/16	– ⅛	– ⅛	– 5½	– 5½
	Forfar (C.)	– 6½	– 6½	– 3¾	– 3¾	– ½	– ½	– 10¾	– 10¾
	Fowlis-Easter	– 1⅛	– 1⅛	– 5½	– 5½	– ¼	– ¼	– 7¼	– 7¼
	Glamis	– 4⅜	– 4⅜	– 4	– 4	– ⅛	– ⅛	– 8⅞	– 8⅞
	Glenisla	– 1½	– 1½	– 3⅛	– 3⅛	– ⅛	– ⅛	– 4 23/24	– 4 23/24
	Guthrie	–	–	– 3	– 3	–	–	– 3	– 3
	Inverarity	– 2	– 2	– 3⅞	– 3⅞	– ⅛	– ⅛	– 6	– 6
	Inverkeillor	– 1½	– 1½	– 1¾	– 1¾	–	–	– 3¼	– 3¼
	Kettins	–	–	– 2	– 2	– ¼	–	– 2¼	– 2
	Kingoldrum	–	–	– 2¾	– 2¾	– ¼	–	– 3	– 2¾
	Kinnell (C.)	– 2¾	– 2¾	– 3¼	– 3¼	– ⅛	– ⅛	– 6⅛	– 6⅛
	Kinnettles	–	–	– 2⅛	– 2⅛	–	–	– 2½	– 2½
	Kirkden	– 5	– 5	– 3⅛	– 3⅛	–	–	– 8⅛	– 8⅛
	Kirriemuir	– 6½	– 6½	– 4	– 4	– ½	– ½	– 11	– 11
	Lethnot	– 1	– 1	– 3¾	– 3¾	– ¼	– ¼	– 5	– 5
	Lintrathen	–	–	– 1½	– 1½	– 7/16	– 7/16	– 2 3/16	– 2 3/16
	Lochlee	– 3½	– 3½	– 3	– 3	– ⅛	– ⅛	– 6 7/16	– 6 7/16
	Logie-Pert (C.)	– 4¾	– 4¾	– 4 5/16	– 4 5/16	– ⅛	– ⅛	– 9⅝	– 9⅝
	Lunan	–	–	– 4	– 4	– ⅛	– ⅛	– 4⅛	– 4⅛
	Lundie	– ¾	– ¾	– 4½	– 4½	– ⅛	– ⅛	– 5⅝	– 5⅝

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
FORFAR —*continued.*	Mains, &c.	– 1 7/8	– 1 7/8	– 2 1/2	– 2 1/2	– 1/7	– 1/7	– 4 1/2	– 4 1/2
	Marytoun (C.)	– 3	– 3	– 6 4/5	– 6 4/5	– 1/4	– 1/4	– 10 3/20	– 10 3/20
	Menmuir	– 2	– 2	– 2 1/2	– 2 1/2	– 1/4	– 1/4	– 4 3/4	– 4 3/4
	Monifieth	– 3 5/8	– 3 5/8	– 4 1/4	– 4 1/4	– 3/16	– 3/16	– 7 15/16	– 8 3/16
	Monikie (C.)	– 1 1/2	– 1 1/2	– 3	– 3	– 1/8	– 1/8	– 4 7/16	– 4 7/16
	Montrose (C.)	– 8 1/2	– 8 1/2	– 1 7/8	– 1 7/8	– 3/16	– 3/16	– 10 3/16	– 10 3/16
	Murroes (C.)	– 1 3/4	– 1 3/4	– 3	– 3	– 1/8	– 1/8	– 4 7/8	– 4 7/8
	Newtyle	– 2	– 2	– 2 1/2	– 2 1/2	–	–	– 4 1/2	– 4 1/2
	Oathlaw	–	–	– 1 1/2	– 1 1/2	–	–	– 1 1/2	– 1 1/2
	Panbride	– 2 1/8	– 2 1/8	– 3/4	– 3/4	– 1/4	– 1/4	– 3 1/8	– 3 1/8
	Rescobie	– 2 1/8	– 2 1/8	– 1 1/4	– 1 1/4	– 1/8	– 1/8	– 3 13/24	– 3 13/24
	Ruthven	– 4 1/2	– 4 1/2	– 2 3/4	– 2 3/4	– 1/4	– 1/4	– 7 1/2	– 7 1/2
	St. Vigeans	– 5 1/2	– 5 1/2	– 2 3/4	– 2 3/4	–	–	– 8 1/4	– 8 1/4
	Stracathro (C.)	– 3 1/2	– 3 1/2	– 3 1/2	– 3 1/2	– 1/8	– 1/8	– 7 1/8	– 7 1/8
	Tannadice	– 1 3/4	– 1 3/4	– 1 1/2	– 1 1/2	– 1/12	– 1/12	– 3 3/8	– 3 3/8
	Tealing	– 2	– 2	– 4 1/4	– 4 1/4	– 3/8	– 3/8	– 6 5/8	– 6 5/8
HADDINGTON	Aberlady	– 3 1/2	– 3 1/2	– 1 5/8	– 1 5/8	– 1/8	– 1/8	– 5 1/4	– 5 1/4
	Athelstaneford	– 2 1/2	– 2 1/2	– 1 3/4	– 1 3/4	– 1/8	– 1/8	– 4 3/8	– 4 3/8
	Bolton	– 1 1/4	– 1 1/4	– 3 1/4	– 3 1/4	– 1/4	– 1/4	– 4 3/4	– 4 3/4
	Dirleton	– 4	– 4	– 4 1/2	– 4 1/2	–	–	– 8 1/2	– 8 1/2
	Dunbar (C.)	– 4 3/8	– 4 3/8	– 1 5/8	– 1 5/8	– 1/4	– 1/4	– 6 3/4	– 6 3/4
	Garvald	– 3	– 3	– 3 1/2	– 3 1/2	– 1/4	– 1/4	– 6 3/4	– 6 3/4
	Gladsmuir (C.)	– 3 1/2	– 3 1/2	– 5	– 5	– 1/2	– 1/2	– 9	– 9
	Haddington (C.)	– 5 1/4	– 5 1/4	– 2	– 2	– 1/4	– 1/4	– 7 1/2	– 7 1/2
	Humbie	– 1 1/2	– 1 1/2	– 4 3/4	– 4 3/4	– 1/4	– 1/4	– 6 1/2	– 6 1/2
	Innerwick	– 1 3/4	– 1 3/4	– 1 3/4	– 1 3/4	– 1/8	– 1/8	– 3 5/8	– 3 5/8
	Morham	– 3	– 3	– 7	– 7	– 1/8	– 1/8	– 10 1/8	– 10 1/8
	North Berwick (C.)	– 3 1/2	– 3 1/2	– 2	– 2	– 1/4	– 1/4	– 5 3/4	– 5 3/4
	Oldhamstocks	– 1 5/16	– 1 5/16	– 3 7/16	– 3 7/16	– 1/4	– 1/4	– 4 13/16	– 4 13/16
	Ormiston	– 1 3/4	– 1 3/4	– 5 3/4	– 5 3/4	– 1/4	– 1/4	– 7 3/4	– 7 3/4
	Pencaitland (C.)	– 3 5/8	– 3 5/8	– 3 5/8	– 3 5/8	– 1/4	– 1/4	– 7 1/2	– 7 1/2
	Prestonkirk	– 4 1/2	– 4 1/2	– 3	– 3	– 1/4	– 1/4	– 7 3/4	– 7 3/4
	Prestonpans (E.U.)	– 9	– 9	– 3 1/2	– 3 1/2	– 1/4	– 1/4	1 – 3/4	1 – 3/4
	Salton	– 2 1/2	– 2 1/2	– 3 1/2	– 3 1/2	– 1/8	– 1/8	– 6 1/8	– 6 1/8
	Spott	– 3 1/2	– 3 1/2	– 3 3/4	– 3 3/4	– 1/4	– 1/4	– 7 1/2	– 7 1/2
	Stenton	– 2	– 2	– 7	– 7	– 5/16	– 5/16	– 9 5/16	– 9 5/16
	Tranent (C.)	– 7	– 7	– 3	– 3	– 1/4	– 1/4	– 10 1/4	– 10 1/4
	Whitekirk	– 4 1/2	– 4 1/2	– 4	– 4	– 1/8	– 1/8	– 8 5/8	– 8 5/8
	Whittingham	– 2 1/2	– 2 1/2	– 2 3/4	– 2 3/4	– 1/4	– 1/4	– 5 1/2	– 5 1/2
	Yester	– 3 1/2	– 3 1/2	– 3 1/2	– 3 1/2	– 1/4	– 1/4	– 7 1/4	– 7 1/4
INVERNESS	Abernethy (C.)	– 8	– 8	– 4	– 4	– 1/4	– 1/4	1 – 1/4	1 – 1/4
	Alvie	– 5	– 5	– 2 1/2	– 2 1/2	– 1/4	– 1/4	– 7 3/4	– 7 3/4
	Ardersier	1 –	1 –	– 6	– 6	– 1/2	– 1/2	1 6 1/2	1 6 1/2
	Barra	1 5 1/2	1 5 1/2	– 4	– 4	– 1/2	– 1/2	1 10	1 10
	Boleskine, &c.	– 7 1/2	– 7 1/2	– 2 1/2	– 2 1/2	– 1/2	– 1/2	– 10 1/2	– 10 1/2
	Bracadale	1 –	1 –	– 3	– 3	– 1/4	– 1/4	1 3 1/4	1 3 1/4
	Croy	– 7	– 7	– 7	– 7	– 1/8	– 1/8	1 2 1/8	1 2 1/8
	Daviot	– 4 1/2	– 4 1/2	– 4 1/2	– 4 1/2	– 1/4	– 1/4	– 9 1/2	– 9 1/2
	Dores	– 8	– 8	– 6	– 6	– 1/4	– 1/4	1 2 1/4	1 2 1/4

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Acts.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
INVERNESS —*continued.*	Duirnish	2 –	2 –	– 2	– 2	– ½	– ½	2 2½	2 2½
	Duthil	– 6	– 6	– 2½	– 2½	– ½	– ½	– 9	– 9
	Glenelg	1 –	1 –	– 6	– 6	– ½	– ½	1 6½	1 6½
	Harris	1 2	1 2	– 7	– 7	– ¼	– ¼	1 9¼	1 9¼
	Inverness (C.)	– 8	– 8	– 5	– 5	–	–	1 1	1 1
	Killmallie	– 7¾	– 7¾	– 3½	– 3½	– ¼	– ¼	– 11½	– 11½
	Kilmonivaig	– 8	– 8	– 2⅜	– 2⅜	–	–	– 10⅜	– 10⅜
	Kilmorack	– 9	– 9	– 3	– 3	– ½	– ½	1 ½	1 ½
	Kilmuir	2 4½	2 4½	– 4¾	– 4¾	–	–	2 9¼	2 9¼
	Kiltarlity	– 7	– 7	– 2	– 2	– ½	– ½	– 9½	– 9½
	Kingussie	– 5½	– 5½	– 2⅝	– 2⅝	–	–	– 8⅛	– 8⅛
	Kirkhill	– 5½	– 5½	– 3½	– 3½	–	–	– 9	– 9
	Laggan	– 5	– 5	– 4½	– 4½	– ¼	– ¼	– 9¾	– 9¾
	Moy	– 3¾	– 3¾	– 3¼	– 3¼	– ¼	– ¼	– 7¼	– 7¼
	Petty	– 7½	– 7⅛	– 4	– 4	– ⅛	– ⅛	– 11⅜	– 11⅜
	Portree	– 10	– 10	– 6	– 6	–	–	1 4	1 4
	Sleat	1 6	1 6	– 6	– 6	–	–	2 –	2 –
	Small Isles	– 8	– 8	– 6	– 6	– ¼	– ¼	1 2¼	1 2¼
	Snizort	1 5	1 5	– 9¼	– 9¼	– ½	– ½	2 2¾	2 2¾
	Strath	1 10	1 10	– 6	– 6	–	–	2 4	2 4
	Uist, North	2 3	2 3	1 3	1 3	– 1	– 1	3 7	3 7
	Uist, South	1 8	1 8	– 4	– 4	– ½	– ½	2 ½	2 ½
	Urquhart	– 10	– 10	– 4	– 4	–	–	1 2	1 2
KINCARDINE	Arbuthnot	– 1½	– 1½	– 3	– 3	– ⅛	– ⅛	– 4⅜	– 4⅜
	Banchory-Devenick (C.)	– 1½	– 1½	– 4¼	– 4¼	– ⅛	– ⅛	– 5$\frac{11}{12}$	– 5$\frac{11}{12}$
	Banchory-Ternan	– 2⅛	– 2⅛	– 3¾	– 3¾	– ⅛	– ⅛	– 6	– 6
	Benholm (C.)	– 3¾	– 3¾	– 3½	– 3½	– ¾	– ¾	– 8	– 8
	Bervie (Parish wholly Burghal) (C.)	– 7½	– 7½	– 5¾	– 5¾	–	–	1 1¼	1 1¼
	Dunnottar	– 3½	– 3½	– 5⅜	– 5½	– ⅛	– ⅛	– 9⅜	– 9½
	Durris	– 2	– 2	– 3½	– 3½	– ⅛	– ⅛	– 5⅝	– 5⅝
	Fettercairn (C.)	– 4¾	– 4¾	– 3¾	– 3¾	– ⅛	– ⅛	– 8⅝	– 8⅝
	Fetteresso	– 3¾	– 3¾	– 3¾	– 3¾	–	–	– 7½	– 7½
	Fordoun (C.)	– 2¼	– 2¼	– 4¼	– 4¼	–	–	– 6½	– 6½
	Garvock	– 1$\frac{1}{16}$	– 1$\frac{1}{16}$	– 2¼	– 2¼	– $\frac{3}{16}$	– $\frac{3}{16}$	– 3½	– 3½
	Glenbervie	– 2	– 2	– 3½	– 3½	– ⅛	– ⅛	– 5⅝	– 5⅝
	Kinneff	– 4	– 4	– 5	– 5	– ¼	– ¼	– 9¼	– 9¼
	Laurencekirk	– 2	– 2	– 3	– 3	–	–	– 5	– 5
	Maryculter	– 3	– 3	– 7	– 7	– ¼	– ¼	– 10¼	– 10¼
	Marykirk (C.)	– 3½	– 3½	– 8½	– 8½	– ⅛	– ⅛	– 11⅞	– 11⅞
	Nigg	– 4	– 4	– 4¾	– 4¾	–	–	– 8¾	– 8¾
	St. Cyrus (C.)	– 3½	– 3½	– 2⅝	– 2⅝	– $\frac{1}{32}$	– $\frac{1}{32}$	– 6¼	– 6¼
	Strachan	– 2½	– 2½	– 4¼	– 4¼	– ¼	– ¼	– 7	– 7
KINROSS	Cleish	– 1½	– 1½	– 1¾	– 1¾	–	–	– 3¼	– 3¼
	Fossoway	– 1½	– 1½	– 3	– 3	–	–	– 4½	– 4½
	Kinross (C.)	– 4$\frac{1}{20}$	– 4$\frac{1}{20}$	– 2	– 2	– $\frac{9}{20}$	– $\frac{9}{20}$	– 6½	– 6½
	Orwell (C.)	– 2	– 2	– 1½	– 1½	– ⅛	– ⅛	– 3⅝	– 3⅝
	Portmoak (C.)	– 1½	– 1½	– 1¾	– 1¾	– ⅛	– ⅛	– 3⅝	– 3⅝

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
KIRKCUDBRIGHT	Anwoth	– 6	– 6	– 3	– 3	– ¼	– ½	– 9¼	– 9¼
	Balmaclellan	– 3	– 3	– 3⅛	– 3⅛	– ⅛	– ⅛	– 6¼	– 6¼
	Balmaghie	– 3½	– 3½	– 3½	– 3½	– ¼	– ¼	– 7¼	– 7¼
	Borgue	– 3	– 3	– 1⅝	– 1⅝	– ⅛	– ⅛	– 4⅜	– 4⅜
	Buittle	– 3¼	– 3¼	– 2⅝	– 2⅝	– ⅛	– ⅛	– 6	– 6
	Carsphairn	– 1 7/16	– 1 7/16	– 1½	– 1½	– 1/16	– 1/16	– 3	– 3
	Colvend	– 3⅝	– 3⅝	– 4⅜	– 4⅜	– ⅛	– ⅛	– 8½	– 8½
	Crossmichael	– 4¼	– 4¼	– 3	– 3	– ⅛	– ⅛	– 7⅜	– 7⅜
	Dalry	– 4	– 4	– 3	– 3	– ⅛	– ⅛	– 7⅛	– 7⅛
	Girthon	– 4½	– 4½	– 3	– 3	–	–	– 7½	– 7½
	Kells	– 2⅝	– 2⅝	– 3	– 3	– ⅛	– ⅛	– 5⅜	– 5⅜
	Kelton (E. U.)	– 3¼	– 3¼	– 2¼	– 2¼	– ½	– ½	– 6	– 6
	Kirkbean	– 1⅜	– 1⅜	– 2⅜	– 2⅜	– ¼	– ¼	– 4⅛	– 4⅛
	Kirkcudbright (C.)	– 6⅜	– 6⅜	– 2⅛	– 2⅛	–	–	– 9¼	– 9¼
	Kirkgunzeon	– 2⅜	– 2⅜	– 2¼	– 2¼	–	–	– 5	– 5
	Kirkmabreck	– 4	– 4	– 2	– 2	–	–	– 6	– 6
	Kirkpatrick, Durham	– 2¼	– 2¼	– 2⅝	– 2⅝	– ⅛	– ⅛	– 5	– 5
	Kirkpatrick, Irongray	– 1⅜	– 1⅜	– 2	– 2	–	–	– 3⅜	– 3⅜
	Lochrutton	– 2½	– 2½	– 1	– 1	– ⅛	– ⅛	– 3⅝	– 3⅝
	Minnigaff	– 3¼	– 3¼	– 5¼	– 5¼	– ¼	– ¼	– 8¾	– 8¾
	New Abbey	– 2⅜	– 2⅜	– 4⅜	– 4⅜	–	–	– 7½	– 7½
	Parton	– 2	– 2	– 3	– 3	–	–	– 5	– 5
	Rerrick	– 2⅜	– 2⅜	– 2⅝	– 2⅝	– ⅛	– ⅛	– 5⅛	– 5⅛
	Terregles	– 1½	– 1½	– 3	– 3	–	–	– 4½	– 4½
	Tongland	– 2⅜	– 2⅜	– 3½	– 3½	– ⅛	– ⅛	– 6⅜	– 6⅜
	Troqueer (E. U.)	– 5½	– 5½	– 2⅜	– 2⅜	– ¼	– ¼	– 8⅛	– 8⅛
	Twynholm	– 3⅜	– 3⅜	– 4½	– 4½	– ¼	– ¼	– 8½	– 8½
	Urr (E. U.)	– 5½	– 5½	– 3½	– 3½	–	–	– 9	– 9
LANARK	Avondale (C.)	– 4½	– 4½	– 3½	– 3½	–	–	– 8	– 8
	Barony (C.)	– 5⅛	– 5⅛	– 6 1/16	– 6 1/16	– 1/30	– 1/30	– 11⅝	– 11⅝
	Biggar	– 5	– 5	– 3½	– 3½	–	–	– 8½	– 8½
	Blantyre (C.)	– 6½	– 6½	– 4⅜	– 4⅜	– ½	– ½	– 11⅜	– 11⅜
	Bothwell	– 3¼	– 3¼	– 4¼	– 4¼	– ¼	– ¼	– 7⅜	– 7⅜
	Cadder	– 4	– 4	– 5½	– 5½	– ⅜	– ⅜	– 10¼	– 10¼
	Cambuslang (C.)	– 3	– 3	– 3⅜	– 3⅜	– ⅜	– ⅜	– 6⅞	– 6⅞
	Cambusnethan	– 9	– 9	– 4½	– 4½	–	–	1 1½	1 1½
	Carluke	– 3½	– 3½	– 3½	– 3¼	– ⅜	– ⅜	– 7⅛	– 7⅛
	Carmichael	– 1¼	– 1¼	– 1¼	– 1¼	– ¼	– ¼	– 2¾	– 2¾
	Carmunnock	–	–	– 3½	– 3½	–	–	– 3½	– 3½
	Carnwath	– 4¼	– 4¼	– 4	– 4	– ⅛	– ⅛	– 8⅜	– 8⅜
	Carstairs	– 1½	– 1½	– 1½	– 1½	– ¼	– ¼	– 2⅝	– 2⅝
	Covington	– 1¼	– 1¼	– 2⅜	– 2⅜	– ¼	– ¼	– 4⅛	– 4⅛
	Crawford	– 2⅜	– 2⅜	– 2⅛	– 2⅛	– ⅛	– ⅛	– 5	– 5
	Crawfordjohn	– 2	– 2	– 3¼	– 3¼	– ¼	– ¼	– 5½	– 5½
	Culter	– 1⅜	– 1⅜	– 3	– 3	–	–	– 4⅜	– 4⅜
	Dalserf	– 5	– 5	– 3½	– 3½	– ¼	– ¼	– 8½	– 8½
	Dalziel	– 3½	– 3½	– 3½	– 3½	– ¼	– ¼	– 7¼	– 7¼
	Dolphinton	–	–	– 3	– 3	–	–	– 3	– 3
	Douglas	– 3½	– 3½	– 3	– 3	– ¼	– ¼	– 6¾	– 6¾
	Dunsyre	–	–	– 1½	– 1½	– ⅛	– ⅛	– 1⅝	– 1⅝
	Glasgow (parish wholly Burghal).	– 5⅛	– 5⅛	– 3 13/16	– 4 7/16	–	–	– 9 3/16	– 9 3/16
	Glassford	– 4⅜	– 4⅜	– 3½	– 3½	–	–	– 8¼	– 8¼

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
LANARK —*continued.*	Govan Combination	– 4	– 4	– 3½	– 3½	– 5/16	– 5/16	– 7 13/16	– 7 13/16
	Hamilton (C.)	– 3¼	– 3¼	– 3	– 3	–	–	– 6¼	– 6¼
	Kilbride, East (C.)	– 2	– 2	– 2¼	– 2¼	–	–	– 4¼	– 4¼
	Lanark	– 7½	– 7½	– 2½	– 2½	–	–	– 10	– 10
	Lesmahagow	– 4⅛	– 4⅛	– 4	– 4	– ⅛	– ⅛	– 8⅛	– 8⅛
	Libberton	– 2	– 2	– 2	– 2	– ¼	– ¼	– 4¼	– 4¼
	New Monkland	– 5½	– 5½	– 2⅞	– 2⅞	– ½	– ½	– 8⅞	– 8⅞
	Old Monkland	– 4	– 4	– 2⅞	– 2⅞	– ⅛	– ⅛	– 6⅞	– 6⅞
	Pittenain	– 1	– 1	– 2	– 2	– ¼	– ¼	– 3¼	– 3¼
	Rutherglen	– 4¼	– 4¼	– 3	– 3	– ¼	– ¼	– 7½	– 7½
	Shotts	– 2⅛	– 2⅛	– 3⅛	– 3⅛	– ⅛	– ⅛	– 5⅝	– 5⅝
	Stonehouse	– 6⅛	– 6⅛	– 3⅛	– 3⅛	– ¼	– ¼	– 10¼	– 10¼
	Symington	– 3½	– 3½	– 2	– 2	–	–	– 5½	– 5½
	Walston	– 4	– 4	– 3	– 3	–	–	– 7	– 7
	Wandell, &c.	– ½	– ½	– 1½	– 1½	– ⅛	– ⅛	– 2⅛	– 2⅛
	Wiston, &c.	– 1	– 1	– 2¼	– 2¼	–	–	– 3¼	– 3¼
LINLITHGOW	Abercorn	– 3⅜	– 3⅜	– 3⅜	– 3⅜	–	–	– 7½	– 7½
	Bathgate	– 5	– 5	– 3	– 3	– ⅛	– ⅛	– 8⅛	– 8⅛
	Bo'ness (C.)	– 4½	– 4½	– 5½	– 5½	– 1¼	– 1¼	– 11¼	– 11¼
	Carriden	– 6	– 6	– 3⅜	– 3⅜	– ¼	– ¼	– 10	– 10
	Dalmeny	– 1	– 1	– 1½	– 1½	–	–	– 2½	– 2½
	Ecclesmachen	– ½	– ½	– 2¼	– 2¼	– 1	– 1	– 3¾	– 3¾
	Kirkliston	– 2⅝	– 2⅝	– 3	– 3	– ⅛	– ⅛	– 5¾	– 5¾
	Linlithgow (C.)	– 4	– 4	– 3⅜	– 3⅜	– ½	– ½	– 8¼	– 8¼
	Livingstone	– 3½	– 3½	– 2½	– 2½	–	–	– 5¾	– 5¾
	Queensferry (parish wholly Burghal).	1 2	1 2	– 1½	– 1½	–	–	1 3½	1 3½
	Torphichen	– 4½	– 4½	– 4½	– 4½	– ½	– ½	– 9½	– 9½
	Uphall	– 2	– 2	– 2½	– 2½	– ½	– ½	– 5	– 5
	Whitburn	– 5	– 5	– 3½	– 3½	– ¾	– ¾	– 9¼	– 9¼
NAIRN	Ardclach	– 5½	– 5½	– 4¼	– 4¼	– ¼	– ¼	– 10	– 10
	Auldearn	– 4¼	– 4¼	– ¾	– ¾	– ¼	– ¼	– 5¼	– 5¼
	Cawdor	– 6	– 6	– 3	– 3	– ⅛	– ⅛	– 9⅛	– 9⅛
	Nairn (C.)	– 8	– 8	– 2⅜	– 2⅜	– ⅛	– ⅛	– 10⅞	– 10⅞
ORKNEY	Birsay, &c.	– 10	– 10	– 2⅜	– 2⅜	– ¾	– ¾	1 1½	1 1½
	Cross, &c.	– 10	– 10	– 7	– 7	– ½	– ½	1 5½	1 5½
	Eday	–	–	– 6	– 6	– ¼	– ¼	– 6¼	– 6¼
	Evie, &c.	– 8	– 8	– 6	– 6	– ¼	– ¼	1 2¼	1 2¼
	Firth	– 9	– 9	– 3⅜	– 3⅜	– 1¼	– 1¼	1 2	1 2
	Holm	– 9¼	– 9¼	– 3⅞	– 3⅞	– ¼	– ¼	1 1⅜	1 1⅜
	Hoy, &c.	–	–	– 4	– 4	– ¾	– ¾	– 4¾	– 4¾
	Kirkwall (C.)	1 – ⅛	1 – ⅛	– 4½	– 4½	– ⅛	– ⅛	1 5⅜	1 5⅜
	Lady	– 10	– 10	– 7	– 7	– ½	– ½	1 5½	1 5½
	Orphir	1 –	1 –	– 1½	– 1½	–	–	1 1½	1 1½
	Papa Westray	– 7½	– 7½	– 2½	– 2½	–	–	– 10	– 10
	Ronaldshay, South	1 2½	1 2½	– 3	– 3	– ½	– ½	1 6	1 6
	Rousay, &c.	– 10½	– 10½	– 4	– 4	–	–	1 2½	1 2½
	St. Andrews, &c.	– 5½	– 5½	– 2½	– 2½	– ¼	– ¼	– 8¼	– 8¼
	Sandwick	– 8	– 8	– 3	– 3	– ½	– ½	– 11½	– 11½

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
ORKNEY —*continued.*	Shapinshay	1 1	1 1	–	–	–	–	1 1	1 1
	Stennis	– 4½	– 4½	– 4	– 4	– ¼	– ¼	– 8¾	– 8¾
	Stromness (C.)	1 1	1 1	– 2	– 2	– ¼	– ¼	1 3½	1 3½
	Stronsay	1 –	1 –	– 6	– 6	–	–	1 6	1 6
	Walls, &c.	–	–	– 1½	– 1½	–	–	– 1½	– 1½
	Westray	1 –	1 –	– 3	– 3	–	–	1 3	1 3
PEEBLES	Broughton	– 2⅛	– 2⅛	– 3⅜	– 3⅜	– 1/10	– 1/10	– 6	– 6
	Drumelzier	– 1¼	– 1¼	– 3⅜	– 3⅜	–	–	– 5	– 5
	Eddlestone	– 3	– 3	– 2⅜	– 2⅜	–	–	– 5⅜	– 5⅜
	Innerleithen	– 3½	– 3½	– 4	– 4	– ½	– ½	– 8	– 8
	Kirkurd	–	–	– 5	– 5	–	–	– 5	– 5
	Linton, West	– 2	– 2	– 2	– 2	–	–	– 4	– 4
	Lyne	–	–	– 6	– 6	–	–	– 6	– 6
	Manor	– ⅜	– ⅜	– 2¼	– 2¼	–	–	– 3	– 3
	Newlands	– 1½	– 1½	– 4½	– 4½	–	–	– 6	– 6
	Peebles	– 3½	– 3½	– 5¼	– 5¼	– ⅜	– ⅜	– 9½	– 9½
	Skirling	–	–	– 5½	– 5½	–	–	– 5½	– 5½
	Stobo	– 1¼	– 1¼	– 2¼	– 2¼	– ¼	– ¼	– 3⅜	– 3⅜
	Traquair	– 1¼	– 1¼	– 3	– 3	– ¼	– ¼	– 4½	– 4½
	Tweedsmuir	–	–	– 3	– 3	–	–	– 3	– 3
PERTH	Aberdalgie	– 1½	– 1½	– 3½	– 3½	–	–	– 5	– 5
	Aberfoyle	– 1	– 1	– 2	– 2	–	–	– 3	– 3
	Abernethy	– 3½	– 3½	– 2	– 2	–	–	– 5½	– 5½
	Abernyte	–	–	– 4	– 4	– ¼	–	– 4¼	– 4
	Alyth	– 5⅜	– 5⅜	– 3	– 3	– ⅛	– ⅛	– 9⅜	– 9⅜
	Arngask	– 2	– 2	– 2	– 2	–	–	– 4	– 4
	Auchterader	– 5	– 5	– 5	– 5	–	–	– 10	– 10
	Auchtergaven	– 7	– 7	– 3½	– 3½	– ¼	– ¼	– 10⅜	– 10⅜
	Balquhidder	– 2⅛	– 2⅛	– ⅜	– ⅜	– ⅛	– ⅛	– 3⅜	– 3⅜
	Bendochy	– ½	– ½	– 2	– 2	– 1/15	– 1/15	– 2½	– 2½
	Blackford (C.)	– 3	– 3	– 2⅐	– 2⅐	– ⅐	– ⅐	– 5⅐	– 5⅐
	Blair Athole	– 2 15/16	– 2 15/16	– 1⅜	– 1⅜	– ⅛	– ⅛	– 4 13/16	– 4 13/16
	Blairgowrie	– 5⅞	– 5⅞	– 3½	– 3½	– 1⅛	– 1⅛	– 10⅛	– 10⅛
	Callander	– 2⅜	– 2⅜	– 2⅛	– 2⅛	– ⅜	– ⅜	– 5⅛	– 5⅛
	Capath	– 3	– 3	– 4	– 4	– ⅛	– ⅛	– 7⅛	– 7⅛
	Cargill	– 3⅛	– 3⅛	– 2⅛	– 2⅛	– ½	– ½	– 6½	– 6½
	Clunie	– 2⅛	– 2⅛	– 2⅛	– 2⅛	– ¼	– ¼	– 5¼	– 5¼
	Collace	– 2⅛	– 2⅛	– 3½	– 3½	– ½	– ½	– 6½	– 6½
	Comrie	– 3⅛	– 3⅛	– 2	– 2	– ⅛	– ⅛	– 5⅛	– 5⅛
	Coupar-Angus	– 5½	– 5½	– 2⅜	– 2⅜	– 1/16	– 1/16	– 8 3/16	– 8 3/16
	Crieff	– 4½	– 4½	– 2	– 2	– 1/10	– 1/10	– 6⅖	– 6⅖
	Dron	– 5	– 5	– 1½	– 1½	–	–	– 6½	– 6½
	Dull	– 3½	– 3½	– 4	– 4	– ½	– ½	– 8	– 8
	Dunbarney	– 3	– 3	– 3	– 3	– 1/10	– 1/10	– 6 1/10	– 6 1/10
	Dunblane (C.)	– 3	– 3	– 3¼	– 3¼	– ¼	– ¼	– 6½	– 6½
	Dunkeld, &c.	– 8	– 8	– 4½	– 4½	– ¼	– ¼	1 – ⅜	1 – ⅜
	Dunkeld, Little	– 2⅝	– 2⅝	– 2⅞	– 2⅞	– 1/16	– 1/16	– 5 5/16	– 5 5/16
	Dunning	– 3	– 3	– 1½	– 1½	– ¼	– ¼	– 4⅜	– 4⅜
	Errol	– 3	– 3	– 2½	– 2½	– 1/12	– 1/12	– 5 7/12	– 5 7/12
	Forgandenny	– 3½	– 3½	– 3½	– 3½	– ⅛	– ⅛	– 6⅞	– 6⅞
	Forteviot	– 1¼	– 1¼	– 2¼	– 2¼	– ⅛	– ⅛	– 3⅝	– 3⅝

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
PERTH —*continued.*	Fortingall	– 4	– 4	– 3	– 3	– $-\frac{1}{2}$	– $-\frac{1}{2}$	– $7\frac{1}{2}$	– $7\frac{1}{2}$
	Fowlis-Wester	– $2\frac{1}{2}$	– $2\frac{1}{2}$	– $2\frac{1}{2}$	– $2\frac{1}{2}$	– $-\frac{1}{4}$	– $-\frac{1}{4}$	– $5\frac{1}{4}$	– $5\frac{1}{4}$
	Gask	– 2	– 2	– $2\frac{1}{2}$	– $2\frac{1}{2}$	–	–	– $4\frac{1}{2}$	– $4\frac{1}{2}$
	Glendevon	–	–	– 2	– 2	–	–	– 2	– 2
	Inchture	– $2\frac{1}{2}$	– $2\frac{1}{2}$	– $2\frac{9}{10}$	– $3\frac{9}{10}$	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $5\frac{1}{2}$	– $5\frac{1}{2}$
	Kenmore	– $6\frac{1}{2}$	– $6\frac{1}{2}$	– $4\frac{3}{4}$	– $4\frac{3}{4}$	– $-\frac{1}{2}$	– $-\frac{1}{2}$	– $11\frac{3}{4}$	– $11\frac{3}{4}$
	Killin	– 3	– 3	– $4\frac{1}{4}$	– $4\frac{1}{4}$	– $-\frac{1}{4}$	– $-\frac{1}{4}$	– $7\frac{1}{2}$	– $7\frac{1}{2}$
	Kilmadock (C.)	– $3\frac{1}{2}$	– $3\frac{1}{2}$	– 3	– 3	– $-\frac{1}{2}$	– $-\frac{1}{2}$	– 7	– 7
	Kilspindie	– 3	– 3	– $2\frac{3}{4}$	– $2\frac{3}{4}$	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $5\frac{7}{8}$	– $5\frac{7}{8}$
	Kincardine	– 2	– 2	– $2\frac{1}{4}$	– $2\frac{1}{4}$	–	–	– $4\frac{1}{4}$	– $4\frac{1}{4}$
	Kinclaven	– 3	– 3	– $2\frac{1}{2}$	– $2\frac{1}{2}$	–	–	– $5\frac{1}{2}$	– $5\frac{1}{2}$
	Kinfauns	– $2\frac{1}{4}$	– $2\frac{1}{4}$	– $1\frac{3}{4}$	– $1\frac{3}{4}$	– $-\frac{1}{4}$	– $-\frac{1}{4}$	– $4\frac{1}{4}$	– $4\frac{1}{4}$
	Kinloch	–	–	– $2\frac{1}{2}$	– $2\frac{1}{2}$	– $-\frac{1}{4}$	–	– $2\frac{1}{4}$	– $2\frac{1}{4}$
	Kinnaird	– 4	– 4	– $4\frac{3}{4}$	– $4\frac{3}{4}$	–	–	– $8\frac{3}{4}$	– $8\frac{3}{4}$
	Kinnoul (C.)	– 4	– 4	– 3	– 3	– $-\frac{1}{2}$	– $-\frac{1}{2}$	– $7\frac{1}{2}$	– $7\frac{1}{2}$
	Kirkmichael	–	–	– $2\frac{3}{4}$	– $2\frac{3}{4}$	–	–	– $2\frac{3}{4}$	– $2\frac{3}{4}$
	Lecroft	–	–	–	–	–	–	–	–
	Lethendy	–	–	– $2\frac{1}{2}$	– $2\frac{1}{2}$	–	–	– $2\frac{1}{2}$	– $2\frac{1}{2}$
	Logierait	– 4	– 4	– $1\frac{1}{2}$	– $1\frac{1}{2}$	–	–	– $5\frac{1}{2}$	– $5\frac{1}{2}$
	Longforgan	– $2\frac{3}{4}$	– $2\frac{3}{4}$	– $4\frac{1}{4}$	– $4\frac{1}{4}$	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $7\frac{1}{8}$	– $7\frac{1}{8}$
	Madderty	– $1\frac{1}{2}$	– $1\frac{1}{2}$	– $1\frac{3}{4}$	– $1\frac{3}{4}$	– $-\frac{1}{16}$	– $-\frac{1}{16}$	– $3\frac{5}{16}$	– $3\frac{5}{16}$
	Meigle (C.)	– 2	– 2	– 3	– 3	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $5\frac{1}{8}$	– $5\frac{1}{8}$
	Methven	– 4	– 4	– $1\frac{1}{2}$	– $1\frac{1}{2}$	–	–	– $5\frac{1}{2}$	– $5\frac{1}{2}$
	Moneydie	– $1\frac{1}{2}$	– $1\frac{1}{2}$	– 3	– 3	–	–	– $4\frac{1}{2}$	– $4\frac{1}{2}$
	Monivaird	– $2\frac{1}{4}$	– $2\frac{1}{4}$	– $3\frac{1}{4}$	– $3\frac{1}{4}$	– $-\frac{1}{4}$	– $-\frac{1}{4}$	– $5\frac{3}{4}$	– $5\frac{3}{4}$
	Monzie	– 2	– 2	– $2\frac{1}{4}$	– $2\frac{1}{4}$	–	–	– $4\frac{1}{4}$	– $4\frac{1}{4}$
	Moulin	– 4	– 4	– 3	– 3	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $7\frac{1}{8}$	– $7\frac{1}{8}$
	Muckhart	– 3	– 3	– 3	– 3	– $-\frac{1}{2}$	– $-\frac{1}{2}$	– $6\frac{1}{2}$	– $6\frac{1}{2}$
	Muthill	– $4\frac{1}{2}$	– $4\frac{1}{2}$	– 2	– 2	–	–	– $6\frac{1}{2}$	– $6\frac{1}{2}$
	Perth (E.U.)	– 5	– 5	– 2	– 2	–	–	– 7	– 7
	Port of Monteith	– 3	– 3	– 3	– 3	–	–	– 6	– 6
	Rattray	– 5	– 5	– $3\frac{3}{8}$	– $3\frac{3}{8}$	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $8\frac{1}{2}$	– $8\frac{1}{2}$
	Redgorton	– $4\frac{1}{2}$	– $4\frac{1}{2}$	– 3	– 3	– $-\frac{1}{4}$	– $-\frac{1}{4}$	– $7\frac{3}{4}$	– $7\frac{3}{4}$
	Rhynd	– 2	– 2	– $3\frac{1}{2}$	– $3\frac{1}{2}$	– $-\frac{1}{7}$	– $-\frac{1}{7}$	– $5\frac{6}{14}$	– $5\frac{6}{14}$
	St. Madoes	– $1\frac{3}{4}$	– $1\frac{3}{4}$	– $3\frac{1}{2}$	– $3\frac{1}{2}$	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $5\frac{3}{8}$	– $5\frac{3}{8}$
	St. Martins	– $4\frac{1}{2}$	– $4\frac{1}{2}$	– $6\frac{1}{4}$	– $6\frac{1}{4}$	– $-\frac{1}{4}$	– $-\frac{1}{4}$	– 11	– 11
	Scone	– $4\frac{1}{2}$	– $4\frac{1}{2}$	– $3\frac{1}{2}$	– $3\frac{1}{2}$	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $8\frac{1}{8}$	– $8\frac{1}{8}$
	Tibbermore	– $2\frac{1}{2}$	– $2\frac{1}{2}$	– 2	– 2	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $4\frac{5}{8}$	– $4\frac{5}{8}$
	Trinity Gask	– $3\frac{1}{4}$	– $3\frac{1}{4}$	– $2\frac{1}{4}$	– $2\frac{1}{4}$	–	–	– $5\frac{1}{2}$	– $5\frac{1}{2}$
	Weem	– 5	– 5	– 2	– 2	– $-\frac{1}{2}$	– $-\frac{1}{2}$	– $7\frac{1}{2}$	– $7\frac{1}{2}$
RENFREW	Abbey (C.)	– $4\frac{1}{2}$	– $4\frac{1}{2}$	– $3\frac{1}{2}$	– $3\frac{1}{2}$	–	–	– $7\frac{3}{4}$	– $7\frac{3}{4}$
	Cathcart	– $2\frac{1}{2}$	– $2\frac{1}{2}$	– 3	– $3\frac{1}{4}$	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $5\frac{3}{8}$	– $5\frac{11}{12}$
	Eaglesham	– $3\frac{1}{2}$	– $3\frac{1}{2}$	– 1	– 1	– $-\frac{1}{8}$	– $-\frac{1}{8}$	– $4\frac{3}{8}$	– $4\frac{3}{8}$
	Eastwood (C.)	– $5\frac{1}{2}$	– $5\frac{1}{2}$	– $4\frac{1}{2}$	– $4\frac{1}{2}$	– $-\frac{1}{2}$	– $-\frac{1}{2}$	– $10\frac{1}{2}$	– $10\frac{1}{2}$
	Erskine (C.)	– $2\frac{1}{2}$	– $2\frac{1}{2}$	– $4\frac{1}{2}$	– $4\frac{1}{2}$	–	–	– $6\frac{3}{4}$	– $6\frac{3}{4}$
	Greenock (C.)	– $5\frac{1}{2}$	– $5\frac{1}{2}$	– 3	– 3	–	–	– $8\frac{1}{2}$	– $8\frac{1}{2}$
	Houston (C.)	– 6	– 6	– $4\frac{3}{4}$	– $4\frac{3}{4}$	– $-\frac{1}{4}$	– $-\frac{1}{4}$	– 11	– 11
	Inchinnan (C.)	– 3	– 3	– 4	– 4	–	–	– 7	– 7
	Inverkip, &c. (C.)	– $2\frac{1}{2}$	– $2\frac{1}{2}$	– $3\frac{1}{4}$	– $3\frac{1}{4}$	– $-\frac{3}{8}$	– $-\frac{3}{8}$	– $6\frac{5}{16}$	– $6\frac{5}{16}$
	Kilbarchan (C.)	– 4	– 4	– 4	– 4	–	–	– 8	– 8
	Kilmalcolm	– 2	– 2	– $3\frac{1}{2}$	– $3\frac{1}{2}$	– $-\frac{1}{16}$	– $-\frac{1}{16}$	– $5\frac{9}{16}$	– $5\frac{9}{16}$
	Lochwinnoch (C.)	– $4\frac{3}{16}$	– $4\frac{3}{16}$	– $2\frac{1}{2}$	– $2\frac{1}{2}$	– $-\frac{1}{4}$	– $-\frac{1}{4}$	– $7\frac{1}{16}$	– $7\frac{1}{16}$

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
RENFREW *continued.*	Mearns	– 5½	– 5½	– 2⅝	– 3	– –⅛	– –⅛	– 8⅜	– 8⅝
	Neilston (C.)	– 9½	– 9½	– 4	– 4	– –½	– –½	1 2	1 2
	Paisley (Parish wholly Burghal) (C.)	– 5	– 5	– 5	– 5	–	–	– 10	– 10
	Port Glasgow (C.)	– 9¾	– 9¾	– 3¾	– 3¾	–	–	1 1½	1 1½
	Renfrew (C.)	– 6¼	– 6¼	– 5½	– 5½	–	–	– 11¾	– 11¾
ROSS	Alness	– 5	– 5	– 4½	– 4½	– –⅛	– –⅛	– 9⅝	– 9⅝
	Applecross	1 10½	1 10½	– 4	– 4	– –½	– –½	2 3	2 3
	Avoch	– 9	– 9	– 3½	– 3½	– –½	– –½	1 1	1 1
	Barvas	3 8	3 8	– 3	– 3	– 1	– 1	4 –	4 –
	Contin	– 2½	– 2½	– 1⅞	– 1⅞	– –¼	– –¼	– 4⅜	– 4⅜
	Cromarty (C.)	1 2	1 2	– 2¼	– 2½	– 1	– 1	1 5¼	1 5¼
	Dingwall	– 8	– 8	– 4½	– 4½	– 1½	– 1½	1 1⅜	1 1⅜
	Edderton	– 6½	– 6½	– 2	– 2	– –⅛	– –⅛	– 8⅜	– 8⅜
	Fearn	– 6¼	– 6¼	– 3½	– 3½	– –⅜	– –⅜	– 10½	– 10½
	Fodderty	– 8½	– 8½	– 2	– 2	–	–	– 10½	– 10½
	Gairloch	1 –	1 –	– 1	– 1	– –½	– –½	1 1½	1 1½
	Glenshiel	– 9	– 9	– 5	– 5	– 1	– 1	1 3	1 3
	Killearnan	– 11½	– 11½	– 2	– 2	– –⅛	– –⅛	1 1⅜	1 1⅜
	Kilmuir-Easter	– 7	– 7	– 5½	– 5½	– –¼	– –¼	1 1⅜	1 1⅜
	Kiltearn	– 5	– 5	– –½	– –½	– –¼	– –¼	– 5⅜	– 5⅜
	Kincardine	– 5	– 5	– 4	– 4	– –¼	– –¼	– 9¼	– 9¼
	Kintail	– 9	– 9	– 4	– 4	– –¼	– –¼	1 1¼	1 1¼
	Knockbain	– 10	– 10	– 3½	– 3½	– –¼	– –¼	1 1⅛	1 1⅛
	Lochalsh	1 4½	1 4½	– 8½	– 8½	– –½	– –½	2 1⅛	2 1⅛
	Lochbroom	1 2	1 2	– 3½	– 3½	– –½	– –½	1 6	1 6
	Lochcarron	– 7½	– 7½	– 6	– 6	– –⅛	– –⅛	1 2	1 2
	Lochs	3 –	3 –	– 3	– 3	– 1	– 1	3 4	3 4
	Logie-Easter	– 7	– 7	– 5¼	– 5¼	– –¼	– –¼	1 –½	1 –½
	Nigg (C.)	– 8½	– 8½	– 4½	– 4½	– –⅛	– –⅛	1 1⅛	1 1⅛
	Resolis	1 –	1 –	– 3½	– 3½	– –⅜	– –⅜	1 4	1 4
	Rosemarkie	– 8	– 8	– 4	– 4	– –¼	– –¼	1 –¼	1 –¼
	Rosskeen	1 –½	1 –½	– 5	– 5	– –¼	– –¼	1 5⅜	1 5⅜
	Stornoway	1 4	1 4	– 3	– 3	– 1	– 1	1 8	1 8
	Tain (C.)	– 8½	– 8½	– 5½	– 5½	– 1½	– 1½	1 3½	1 3½
	Tarbat	1 –	1 –	– 3	– 3	– –⅛	– –⅛	1 3⅛	1 3⅛
	Uig	1 7	1 7	– 3½	– 3½	– 1	– 1	1 11½	1 11½
	Urquhart	1 3	1 3	– 6	– 6	– 1½	– 1½	1 10½	1 10½
	Urray	– 6	– 6	– 3	– 3	– –¼	– –¼	– 9¼	– 9¼
ROXBURGH	Ancrum	– 2⅜	– 2⅜	– 3⅝	– 3⅝	– –⅛	– –⅛	– 6⅞	– 6⅞
	Bedrule (E.U.)	– 2½	– 2½	– 4¼	– 4¼	–	–	– 6¾	– 6¾
	Bowden	– 3	– 3	– 3½	– 3½	– –½	– –½	– 7	– 7
	Castleton	– 1½	– 1½	– 3⅝	– 3⅝	– –¼	– –¼	– 5¼	– 5¼
	Cavers (E.U.)	– 1½	– 1½	– 3¾	– 3¾	– –¼	– –¼	– 5½	– 5½
	Crailing	– 2	– 2	– 4	– 4	– –⅛	– –⅛	– 6⅛	– 6⅛
	Eckford	– 2⅜	– 2⅜	– 4¼	– 4¼	– –⅛	– –⅛	– 7⅛	– 7⅛
	Ednam	– 1⅜	– 1⅜	– 2½	– 2½	– –⅛	– –⅛	– 4⅜	– 4⅜
	Hawick	– 5	– 5	– 3⅝	– 3⅝	– –⅛	– –⅛	– 8⅜	– 8⅜
	Hobkirk (E.U.)	– 1	– 1	– 2¼	– 2¼	– –$\frac{1}{32}$	– –$\frac{1}{32}$	– 3$\frac{7}{32}$	– 3$\frac{7}{32}$
	Hownam	– 1	– 1	– 2¾	– 2¾	– 1	– 1	– 4⅜	– 4⅜
	Jedburgh (C.)	– 5⅜	– 5⅜	– 1⅝	– 1⅝	– –$\frac{1}{16}$	– –$\frac{1}{16}$	– 7$\frac{7}{16}$	– 7$\frac{7}{16}$
	Kelso	– 4⅝	– 4⅝	– 7½	– 7½	– –⅛	– –⅛	1 –⅜	1 –⅜

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL,						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
ROXBURGH —*continued.*	Kirkton	- 1½	- 1½	- 4½	- 4½	- ¼	- ¼	- 6¼	- 6¼
	Lilliesleaf	- 2½	- 2½	- 3½	- 3½	- ⅛	- ⅛	- 5⅛	- 5⅛
	Linton	- 2½	- 2½	- 4½	- 4½	- 3/32	- 3/32	- 7 9/32	- 7 9/32
	Mackerston	- 1 7/32	- 1 7/32	- 2⅛	- 2⅛	-	-	- 4 1/32	- 4 1/32
	Maxton	- 2	- 2	- 2	- 2	- ¼	- ¼	- 4¼	- 4¼
	Melrose	- 4	- 4	- 3½	- 3½	- ⅛	- ⅛	- 7⅝	- 7⅝
	Minto	- 2	- 2	- 4½	- 4½	- ¼	- ¼	- 6¾	- 6¾
	Morebattle	- 1⅞	- 1⅞	- 3½	- 3½	- ⅛	- ⅛	- 5½	- 5½
	Oxnam (E. U.)	- 1½	- 1½	- 2	- 2	-	-	- 3½	- 3½
	Roberton	- 1	- 1	- 4⅛	- 4⅛	- ⅛	- ⅛	- 5⅜	- 5⅜
	Roxburgh	- 2½	- 2½	- 3¼	- 3¼	- ¼	- ¼	- 6	- 6
	St. Boswells	- 2	- 2	- 1⅞	- 1⅞	- ¼	- ¼	- 4	- 4
	Smailholm	- 2¼	- 2¼	- 2¼	- 2¼	- ¼	- ¼	- 4¾	- 4¾
	Southdean	- 1½	- 1½	- 2	- 2	- ¼	- ¼	- 3¾	- 3¾
	Sprouston	- 2	- 2	- 3	- 3	- ⅛	- ⅛	- 5⅛	- 5⅛
	Stitchel	- ¾	- ¾	- 3	- 3	- ⅛	- ⅛	- 3⅞	- 3⅞
	Wilton	- 4½	- 4½	- 3	- 3	- ½	- ½	- 8	- 8
	Yetholm	- 7¾	- 7¾	- 2	- 2	- ¼	- ¼	- 10	- 10
SELKIRK	Ashkirk	- 1¼	- 1¼	- 3¼	- 3¼	- ¼	- ¼	- 4½	- 4½
	Ettrick (E. U.)	- 2	- 2	- 2⅜	- 2⅜	- ⅛	- ⅛	- 4½	- 4½
	Galashiels	- 3⅞	- 3⅞	- 2¾	- 2¾	- ¼	- ¼	- 6⅞	- 6⅞
	Kirkhope	- 2	- 2	- 3½	- 3½	- ½	- ½	- 6½	- 6½
	Selkirk (E. U.)	- 2⅜	- 2⅜	- 2¾	- 2¾	- ⅜	- ⅜	- 5½	- 5½
	Yarrow	- 1¼	- 1¼	- 3⅛	- 3⅛	- ⅛	- ⅛	- 4½	- 4½
STIRLING	Airth (C.)	- 2	- 2	- 5	- 5	- 5/7	- 5/7	- 7 5/7	- 7 5/7
	Baldernock	- 2¼	- 2¼	- 4¼	- 4¼	- ⅛	- ⅛	- 6⅜	- 6⅜
	Balfron (C.)	- 6½	- 6½	- 4½	- 4½	-	-	- 11	- 11
	Bothkennar (C.)	- 3	- 3	- 4¼	- 4¼	-	-	- 7¼	- 7¼
	Buchanan	- 1	- 1	- 2⅜	- 2⅜	- ⅛	- ⅛	- 3½	- 3½
	Campsie (C.)	- 6½	- 6½	- 4½	- 4½	- ½	- ½	- 11½	- 11½
	Denny (C.)	- 5½	- 5½	- 3⅜	- 3⅜	-	-	- 9⅛	- 9⅛
	Drymen	- 1½	- 1½	- 3½	- 3½	-	-	- 5	- 5
	Dunipace (C.)	- 4¼	- 4¼	- 5	- 5	-	-	- 9¼	- 9¼
	Falkirk (C.)	- 5½	- 5½	- 7	- 7	- ½	- ½	1 1	1 1
	Fintry (C.)	- 3½	- 3½	- 4½	- 4½	- ¼	- ¼	- 8¼	- 8¼
	Gargunnock (C.)	- 3	- 3	- 2⅛	- 2⅛	- 1/16	- 1/16	- 5⅛	- 5⅛
	Killearn	-	-	- 2	- 2	-	-	- 2	- 2
	Kilsyth	- 5	- 5	- 3	- 3	- ¼	- ¼	- 8¼	- 8¼
	Kippen (C.)	- 3½	- 3½	- 4¼	- 4¼	-	-	- 7¾	- 7¾
	Larbert (C.)	- 4	- 4	- 7½	- 7½	- ½	- ½	1 -	1 -
	Logie (C.)	- 2¼	- 2¼	- 3¼	- 3¼	- ⅛	- ⅛	- 5⅜	- 5⅜
	Muiravonside (C.)	- 2½	- 2½	- 3½	- 3½	-	-	- 5⅝	- 5⅝
	Polmont (C.)	- 4	- 4	- 3¼	- 3¼	- ¼	- ¼	- 7½	- 7½
	St. Ninians (C.)	- 3½	- 3½	- 3½	- 3½	-	-	- 6½	- 6½
	Slamannan	- 3	- 3	- 3½	- 3½	-	-	- 6½	- 6½
	Stirling	- 6	- 6	- 4	- 4	-	-	- 10	- 10
	Strathblane	- 2	- 2	- 2⅜	- 2⅜	-	-	- 4⅜	- 4⅜

RETURN showing the Parochial Rates per £. of Net Rental in each Parish in Scotland, &c.—*continued.*

COUNTY.	NAME OF PARISH.	PAROCHIAL RATES PER £. OF NET RENTAL.						Total of preceding Parochial Rates per £. of Net Rental.	
		Poor Law Acts.		Education Acts.		Other Rates.			
		Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
		s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
SUTHERLAND	Assynt	1 1½	1 1½	- 9	- 9	- -½	- -½	1 11	1 11
	Clyne	- 9	- 9	- 6	- 6	- -½	- -½	1 3½	1 3½
	Creich	- 8	- 8	- 4½	- 4½	- -¼	- -¼	1 -⅝	1 -⅝
	Dornoch	- 7	- 7	- 6	- 6	- -½	- -½	1 1½	1 1½
	Duirness	- 11	- 11	- 8	- 8	- -	- -	1 7	1 7
	Eddrachillis	- 11	- 11	- 8	- 8	- -¼	- -¼	1 7¼	1 7¼
	Farr	1 -	1 -	- 5	- 5	- -	- -	1 5	1 5
	Golspie	- 6	- 6	- 3	- 3	- -¼	- -¼	- 9¼	- 9¼
	Kildonan	- 5	- 5	- 3	- 3	- -¼	- -¼	- 8¼	- 8¼
	Lairg	- 9	- 9	- 4	- 4	- -¼	- -¼	1 1¼	1 1¼
	Loth	- 6	- 6	- 2½	- 2½	- -$\frac{5}{16}$	- -$\frac{5}{16}$	- 8$\frac{13}{16}$	- 8$\frac{13}{16}$
	Rogart	- 8	- 8	- 3	- 3	- -¼	- -¼	- 11¼	- 11¼
	Tongue	1 6	1 6	- 4	- 4	- 1	- 1	1 11	1 11
WIGTOWN	Glasserton	- 3	- 3	- 3	- 3	-	-	- 6	- 6
	Inch	- 4½	- 4½	- 3	- 3	- -⅛	- -⅛	- 7⅝	- 7⅝
	Kirkcolm	- 4½	- 4½	- 3½	- 3½	- -⅛	- -⅛	- 8⅛	- 8⅛
	Kirkinner	- 3½	- 3½	- 3	- 3	- -⅛	- -⅛	- 6⅝	- 6⅝
	Kirkmaiden	- 5½	- 5½	- 5½	- 5½	- -¼	- -¼	- 11¼	- 11¼
	Kirkowen	- 7	- 7	- 3¼	- 3¼	- -	- -	- 10¼	- 10¼
	Leswalt	- 6	- 6	- 4	- 4	- -	- -	- 10	- 10
	New Luce	- 4½	- 4½	- 2½	- 2½	- -$\frac{5}{16}$	- -$\frac{5}{16}$	- 7$\frac{5}{16}$	- 7$\frac{5}{16}$
	Old Luce	- 3	- 3	- 3	- 3	- ½	- ½	- 6½	- 6½
	Mochrum	- 5	- 5	- 4	- 4	- -	- -	- 9	- 9
	Penninghame (C.)	- 4½	- 4½	- 2	- 2	- 1¼	- 1¼	- 7¾	- 7¾
	Portpatrick	- 8½	- 8½	- 4⅛	- 4⅛	- -⅜	- -⅜	1 1⅜	1 1⅜
	Sorby (C.)	- 3⅜	- 3⅜	- 2¼	- 2¼	- -	- -	- 6	- 6
	Stoneykirk	- 6	- 6	- 3⅜	- 3⅜	- -⅛	- -⅛	- 9½	- 9½
	Stranraer (Parish wholly Burghal) (C.)	- 9	- 9	- 5	- 5	- -	- -	1 2	1 2
	Whithorn	- 5½	- 5½	- 3¼	- 3¼	- -⅛	- -⅛	- 9¼	- 9¼
	Wigtown (C.)	- 5	- 5	- 5½	- 5½	- -$\frac{13}{16}$	- -$\frac{13}{16}$	- 11$\frac{5}{16}$	- 11$\frac{5}{16}$
ZETLAND	Bressay	2 4½	2 4½	- 4	- 4	- -½	- -½	2 9	2 9
	Delting	2 8	2 8	1 -⅔	1 -⅔	- -½	- -½	3 9⅙	3 9⅙
	Dunrossness	2 -	2 -	- 7	- 7	- -½	- -½	2 7½	2 7½
	Fetlar	2 10	2 10	- 11	- 11	- -½	- -½	3 9½	3 9½
	Lerwick	1 2¾	1 2¾	- 2¾	- 2¾	- 1½	- 1½	1 7	1 7
	Nesting	3 4	3 4	1 -	1 -	- 1½	- 1½	4 5½	4 5½
	North Mavine	2 6	2 6	1 -	1 -	- -⅜	- -⅜	3 6¾	3 6¾
	Sandsting	2 5⅛	2 5⅛	1 -	1 -	- -⅜	- -⅜	3 6	3 6
	Tingwall	2 9	2 9	- 7½	- 7½	- -½	- -½	3 5	3 5
	Unst	1 11	1 11	- 8	- 8	- -½	- -½	2 7½	2 7½
	Walls	3 8¼	3 8¼	1 2½	1 2½	- 1¼	- 1¼	5 -	5 -
	Yell	2 9	2 9	1 1	1 1	- -⅜	- -⅜	3 10⅜	3 10⅜

Board of Supervision, Edinburgh, 12 April 1894.

Malcolm McNeill, Secretary.

LOCAL GOVERNMENT (SCOTLAND) (PAROCHIAL RATES).

RETURN showing the PAROCHIAL RATES per £. of Net Rental in each Parish in Scotland, for the year ended 14th May 1893.

(Sir George Trevelyan.)

Ordered, by The House of Commons, *to be Printed,*
4 *May* 1894.

[*Price* 2½ *d.*]

104. *Under* 3 *oz.*

CHAMBER OF LONDON.

ANNUAL ACCOUNTS

OF THE

CHAMBERLAIN OF THE CITY OF LONDON,

RELATING TO

Coal Market Fund; Clerkenwell Improvement Commissioners; Blackfriars Bridge; London Tower Bridge; City of London Grain Duty; Sewers; City Police Fund; Ward Rates; and City Police Superannuation Fund.

(PRESENTED PURSUANT TO ACT OF PARLIAMENT.)

Ordered, by The House of Commons, *to be Printed,*
24 *July* 1894.

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233.

SCHEDULE.

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Coal Market Fund, for the year ending 31 December 1893 - - - - - p. 3

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Clerkenwell Improvement Fund, for the year ending 31 December 1893 - - p. 4

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Fund for Rebuilding Blackfriars Bridge, for the year ending 31 December 1893 - p. 4

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Construction of the Tower Bridge, for the year ending 31 December 1893 - - p. 5

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An Account of Monies Received and Paid by the Chamberlain of London in respect of the Consolidated Rate Account, for one year ending 29 September 1893 - - - p. 7

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COAL MARKET FUND.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the COAL MARKET FUND (Acts 1 & 2 Will. 4; and 1 & 2 Vict., and 9 Vict.), for the Year ending 31st December 1893.

Dr

	£.	s.	d.
TO balance in hand on 31st December 1892, as per Statement delivered to the Honourable the House of Commons on the 31st July 1893 - -	2,874	4	2
To rents, &c. of offices at the Coal Market - - - - - - - -	2,157	4	1
£.	5,031	8	3

Cr

BY cash, salaries to officers - - - - - - - - - -	531	10	-
By ditto, clothing for beadles - - - - - - - - - -	26	1	6
By ditto, artificers' work, repairs, and sanitary works - - - - - -	394	1	1
By ditto, gas and coals - - - - - - - - - -	191	19	5
By ditto, fire insurance - - - - - - - - - -	60	-	-
By ditto, rates, taxes, tithes, and water rent - - - - - - - -	681	4	4
By ditto, special police services - - - - - - - - - -	125	-	-
By ditto, printing and stationery - - - - - - - - - -	3	1	11
By ditto, disbursements and incidental expenses - - - - - - -	91	12	6
By ditto, committee's expenses - - - - - - - - - -	19	8	8
	2,123	19	5
Balance in hand on 31st December 1893 - - -	2,907	8	10
£.	5,031	8	3

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

CLERKENWELL IMPROVEMENT FUND.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the Improvements authorised to be effected, viz., from Farringdon Street to Coppice Row, Clerkenwell (Acts 13 & 14 Vict., and 14 & 15 Vict.), to complete the Improvements commenced by the Clerkenwell Improvement Commissioners, for the Year ending 31st December 1893.

Dr

	£.	s.	d.
TO balance in hand on 31st December 1892, as per Statement delivered to the Honourable the House of Commons, on 31st July 1893 - - -	449	8	-¼
£.	449	8	-¼

Cr

BY rent-charge - - - - - - - - - - - - -	1	-	-
By H. H. Crawford, Esq., taxed costs, re-investment of purchase-money of property in Sharp's Alley, &c. - - - - - - - - - -	43	7	5
	44	7	5
Balance in hand on 31st December 1893 - - -	405	-	7¼
£.	449	8	-¼

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

BLACKFRIARS BRIDGE.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the FUND for the REBUILDING of BLACKFRIARS BRIDGE (Acts 26, 27, & 30 Vict.), for the Year ending 31st December 1893.

Dr

	£.	s.	d.
TO balance in hand on the 31st December 1892, as per Statement delivered to the Honourable the House of Commons on the 31st July 1893 - - -	5,900	12	1½
To rents received - - - - - - - - - - - - -	651	8	6
£.	6,552	-	7½

Cr

BY income tax allowed on rents - - - - - - - - -	20	10	-
Balance in hand on 31st December 1893 - - -	6,531	10	7½
£.	6,552	-	7½

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

LONDON TOWER BRIDGE.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the Construction of the Tower Bridge and the Works authorised by the Act 48 & 49 Vict., 52 & 53 Vict., and 56 & 57 Vict. (Corporation of London Tower Bridge Act, 1885, 1889, and 1893), for and Year ending 31st December 1893.

Dr

	£.	s.	d.
TO balance in hand on the 31st December 1892, as per Statement delivered to the Honourable the House of Commons on the 31st July 1893	74,190	13	2
To rents received	754	15	–
To contribution from the Bridge House Estates Account for the construction of the Tower Bridge	105,000	–	–
£.	179,945	8	2

Cr

	£.	s.	d.	£.	s.	d.
BY cash, purchase of property and compensations for property required for the purposes of the Act	12,512	14	–			
By costs, *re* ditto, viz., solicitors, surveyors, and accountants' charges and stamp duty on conveyances	541	1	9			
				13,053	15	9
By return of deposit on a contract				4,627	12	4
By cash, balance of contract for constructing southern approach	5,227	6	8			
By ditto - ditto - cast-iron parapet	144	–	–			
By ditto, on account of hydraulic machinery	17,040	–	–			
By ditto - ditto - iron and steel work of superstructure	50,300	–	–			
By ditto - ditto - masonry and brickwork of ditto	43,810	–	–			
By ditto - ditto - paving and lighting	20,110	–	–			
				136,631	6	8
By J. Wolfe Barry, Civil Engineer, services in superintending construction of bridge				2,000	–	–
By hire of steam-tug to assist vessels past the works				1,975	–	–
By rents, rates, taxes, and insurance				325	5	–
By wages and expenses paid by Conservators of the River Thames, in connection with the Tower Bridge works				728	14	3
By law expenses				65	18	9
By professional charges				154	8	–
By artificers				48	6	6
By repairing roadways				28	14	6
By printing and stationery				3	4	–
By advertising				63	17	4
By gas, Tower Bridge and works				257	12	7
By water - ditto - ditto				7	10	10
By members of Irongate Wharfage Society, compensation allowances for alleged destruction of their business				192	–	–
By allowances to watermen under third section of Tower Bridge Act, 1893				196	4	–
By Tower Bridge Buildings, viz.:	£.	s.	d.			
Rents, rates, taxes, and insurance	725	14	–			
Sundry artificers	135	10	6			
Gas	12	13	11			
Water	6	11	6			
				880	9	11
By salary of caretaker				70	4	–
By Parliamentary expenses				202	5	–
				161,512	9	5
Balance in hand on 31st December 1893				18,432	18	9
£.				179,945	8	2

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

CITY OF LONDON GRAIN DUTY.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the CITY OF LONDON GRAIN DUTY (Acts 35 & 36 Vict., 40 Vict., 40 & 41 Vict., and 41 & 42 Vict.), for the Year ending 31st December 1893.

Dr	£.	s.	d.
TO balance in hand on 31st December 1892, as per statement delivered to the Honourable the House of Commons on 31st July 1893	192	10	11
To cash received on account of the above duty	16,653	2	11
To ditto, rent received for portion of premises, Great Tower-street (proportion)	72	–	–
To ditto, casual receipts	1	13	6
	16,919	7	4
To ditto, loans raised	50,000	–	–
£.	66,919	7	4

Cr	£.	s.	d.
BY cash, salaries (proportion)	2,078	9	9
By ditto, pensions on the abolition of offices, in pursuance of the above Act (35 & 36 Vict.)	1,435	18	6
By ditto, scalemaker's work (proportion)	85	17	4
By ditto, rent, rates, and taxes of Corn Office, Great Tower-street (proportion)	433	17	10
By ditto, repairs and alterations (proportion)	28	–	10
By ditto, coal and gas (proportion)	41	3	3
By ditto, stationery and printing	61	6	7
By ditto, lithographing and stamping bonds	274	8	9
By ditto, law expenses	9	6	4
By ditto, interest on loans for purchase of open spaces	7,451	5	–
By ditto, inspection of weights, &c.	9	–	–
By ditto, sundry expenses *re* various open spaces	36	1	6
By ditto, contribution to Epping Forest Income Account	3,600	–	–
By ditto, maintenance of St. Paul's Churchyard	859	19	5
By ditto, maintenance and sundry expenses of Burnham Beeches	352	1	6
By ditto, maintenance and sundry expenses of Coulsdon and other Commons, Surrey	183	1	7
	16,439	18	2
By ditto, loans repaid	50,000	–	–
By ditto, transfer to Grain Duty Loans Sinking Fund, surplus proceeds to 31st December 1893	479	9	2
£.	66,919	7	4

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

SEWERS.

No. 1.—Consolidated Rate Account.

The Chamberlain of *London*, Treasurer, in Account with the Commissioners of Sewers of the City of *London*, for One Year ending 29th September 1893.

Dr

	£.	s.	d.	£.	s.	d.
TO balance in hand on the 29th September 1892, as per Statement delivered to the Honourable the House of Commons on the 31st July 1893						
				169,645	–	5
To cash received on account of rate made - 24th January 1888 -	522	19	3			
To - ditto - ditto - 7th April 1891 -	77	9	1			
To - ditto - ditto - 26th January 1892 -	121,030	17	4			
To - ditto - ditto - 24th January 1893 -	304,639	6	10			
				426,270	12	6
To - ditto - compositions for paving, lighting, &c.				260	14	5
To - ditto - fines, penalties, &c.				270	3	–
To - ditto - reimbursements, cleansing				9,440	14	5
To - ditto - reimbursements, latrines				2,850	8	5
To - ditto - reimbursements, sanitary and compulsory works				28	2	9
To - ditto - reimbursements, dangerous structures				364	7	7
To - ditto - fees for interments at the City of London Cemetery				8,612	18	–
To - ditto - rent and sale of crops at cemetery				54	–	–
To - ditto - fees, for licenses of hoards, &c.				1,037	–	6
To - ditto - produce of sale of condemned meat				1,059	14	5
To - ditto - fees received of inspectors of gas meters under Gas Measures Act				1,622	19	–
To - ditto - fees received of inspectors under Explosives Act, 1875				2	7	–
To - ditto - fees received of inspectors under Public Health Act				50	15	–
To - ditto - fees received of inspectors under Adulteration of Food Act, &c.				2	4	6
To - ditto - fees received of inspectors under London Sky Signs Act, 1891				–	15	–
To - ditto - fees received of inspectors under Weights and Measures Act				1,282	–	5
To - ditto - reimbursement of law expenses				7	–	–
				622,861	17	4
To - ditto - reimbursement of monies expended on improvements				121,460	17	11
To - ditto - loan raised				153,000	–	–
			£.	897,322	15	3

Cr

	£.	s.	d.	£.	s.	d.
BY cash, salaries				14,271	7	6
By ditto, wages to clerks of works and other disbursements				739	15	4
By ditto, retiring allowances, &c.				1,456	18	8
By ditto, commission on collection of rates				5,467	10	11
By ditto, paving and repairing pavements				36,955	2	2
By ditto, gas lighting				10,227	10	4
By ditto, electric lighting				11,446	2	1
By ditto, expenses of testing gas				1,555	2	8
By ditto, expenses under Gas Measures Acts				1,192	14	2
By ditto, condemned meat destructor				853	–	6
By ditto, cleansing and watering expenses				49,680	13	8
By ditto, sanitary expenses				3,080	4	5
By ditto, City of London Cemetery expenses				7,085	7	7
By ditto, legal and Parliamentary expenses				1,016	10	5
By ditto, sundry artificers and contractors				9,491	14	1
By ditto, latrine expenses				7,628	19	9
By ditto, mortuary expenses				233	3	6
By ditto, incidental charges				1,909	–	10
By ditto, expenses in respect of dangerous structures				124	1	2
By ditto, expenses under Weights and Measures Act				1,127	3	2
By ditto, expenses under Public Health Act				1,184	13	2
By ditto, advertising				598	18	4
By ditto, proportion of the expenses of the School Board for London, one and a quarter years				220,271	11	1
				387,597	10	6
By ditto, loans repaid				200,487	–	–
By ditto, transfer to Sinking Fund (loan of 500,000*l.*)				18,000	–	–
By ditto, purchase of ground for improvements, including cost of building, vaults, &c.	67,951	6	4			
By ditto, interest and commission on loans (less tax)	51,655	–	10			
By ditto, lithographing and stamping bonds	798	7	–			
				120,404	14	2
				726,489	4	8
Balance in hand on 29th September 1893				170,833	10	7
			£.	897,322	15	3

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

SEWERS—*continued.*

No. 2.—SINKING FUND ACCOUNT.

THE CHAMBERLAIN of *London*, Treasurer, in Account with the Commissioners of Sewers of the City of *London*, in respect of the Sinking Fund for the Loan of 500,000*l.*, raised 19th July 1891, under the City of London Sewers Act, 1848, &c., and the Local Loans Act, 1875, for One Year to 29th September 1893.

Dr	£.	s.	d.
TO balance in hand, on the 29th September 1892, as per Statement delivered to the Honourable the House of Commons on the 31st July 1893	5	9	6
To cash transfer from the Commissioners of Sewers Consolidated Rate Account	18,000	–	–
To ditto, interest on investments	757	18	10
To ditto, principal of City Bond, Tower Bridge Act, drawn and paid off	100	–	–
	18,863	8	4
Balance overpaid on 29th September 1893	41	8	5
£.	18,904	16	9

Cr	£.	s.	d.	£.	s.	d.
BY cash, purchase of City Bonds, viz.:						
£.12,500 Metropolitan Cattle Market Act, 3¼ per cent.	12,829	15	9			
£.6,000 - - ditto - ditto - 3 per cent.	6,075	1	–			
				18,904	16	9
£.				18,904	16	9

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

No. 3.—SEWERS RATE ACCOUNT.

THE CHAMBERLAIN of *London*, Treasurer, in Account with the Commissioners of Sewers of the City of *London*, for One Year ending 29th September 1893.

Dr	£.	s.	d.	£.	s.	d.
TO balance in hand on the 29th September 1892, as per Statement delivered to the Honourable the House of Commons on the 31st July 1893				8,746	8	2
To cash, received on account of rate made 7th April 1891	2	17	5			
To ditto, received on account of rate made 26th January 1892	5,284	17	4			
To ditto, received on account of rate made 24th January 1893	12,167	13	5			
				17,455	8	2
To ditto, in reimbursement of the expense of constructing private drains				1,299	16	3
To ditto, compositions for building and altering sewers				563	2	4
£.				28,064	14	11

Cr	£.	s.	d.
BY cash, paid for building new sewers	2,725	1	–
By ditto, bricklayers' work in repairing and cleansing sewers and constructing private drains	6,689	8	9
By ditto, making out rate books	82	13	6
By ditto, commission on collection of rate	224	8	3
By ditto, incidental expenses	103	15	–
By ditto, amount paid to Dwelling House Improvement Fund, under Clause 21, Artizans' Dwellings Act, 1875	10,000	–	–
	19,825	6	6
Balance in hand on 29th September 1893	8,239	8	5
£.	28,064	14	11

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

No. 4.—Dwelling House Improvement Fund.

The Chamberlain in Account with the Commissioners of Sewers of the City of *London*, for One Year ending 29th September 1893, in respect of the Dwelling House Improvement Fund (Artizans and Labourers' Dwellings Improvement Act, 1885, 38 & 39 Vict. c. 36).

Dr	£.	s.	d.
TO transfer from Sewers Rate Account	10,000	–	–
To rents received from artizans' dwellings (Petticoat-square)	5,465	15	11
To deposit, *re* sale of land, Golden Lane site	1,600	–	–
	17,065	15	11
Balance overdrawn on 29th September 1893	54,210	1	7
£.	71,275	17	6

Cr	£.	s.	d.
BY balance overpaid 29th September 1892, as per Statement delivered to the Honourable the House of Commons on 31st July 1893	51,460	14	–
By repairs and alterations	455	12	9
By interest on loans (Artizans' Dwellings Act)	6,727	10	–
By gas	296	15	–
By water	81	–	–
By rates and taxes	689	15	1
By incidental expenses	64	10	8
By moneys due to bondholders account in discharge of part of loan (Artizans' Dwellings Act, 1881)	11,500	–	–
£.	71,275	17	6

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

CITY POLICE FUND.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the City Police Fund, pursuant to Acts 2 & 3 Vict., and 37 & 38 Vict., for the Year ending 31st December 1893.

Dr

	£.	s.	d.	£.	s.	d.
TO balance in hand on the 31st December 1892, as per Statement delivered to the Honourable the House of Commons on the 31st July 1893				24,270	9	–
To cash received on account of rate due Christmas 1891	1	–	10			
To ditto ditto Christmas 1892	5,569	14	1			
To ditto ditto Christmas 1893	88,488	–	7			
				94,058	15	6
To amount contributed by the Corporation, one equal fourth part of the expenses of the Police, in pursuance of the provisions of the Act 2 & 3 Vict.				29,469	16	6
To cash received from the Bridge House Estates, in reimbursement of the expense of watching, for one year, London, Blackfriars, and Southwark Bridges				765	–	–
To ditto, in reimbursement for services of extra constables employed in private watching				11,335	18	8
To ditto, received for fines and penalties imposed under Act 2 & 3 Vict.				370	19	10
			£.	160,270	19	6

Cr

	£.	s.	d.	£.	s.	d.
BY salaries, viz.:						
Commissioner (one year)	1,279	13	8			
Assistant Commissioner (ditto)	596	12	4			
Surgeon (ditto)	400	–	–			
Receiver (ditto)	487	10	–			
Town Clerk's Establishment Account, proportion of salary due to him and to his clerks, for one year	300	–	–			
City Surveyor's Establishment Account, for the like, for one year	250	–	–			
Premium for guarantee of fidelity	7	10	–			
				3,321	6	–
By salaries and wages to the several superintendents, inspectors, clerks, and constables of the force, for 52 weeks to 27th December 1893, including boot money				89,106	13	10
By transfer to the Superannuation Fund the amount of deductions from salaries and wages, fines for misconduct, stoppages when sick, &c., pursuant to 11th section of Act 37 & 38 Vict., for one year	2,403	2	10			
By transfer to the Superannuation Fund to make good the deficiency for the payment of the allowances payable thereout, pursuant to the 2nd section of Act 37 & 38 Vict.	13,991	9	10			
				16,394	12	8
By transfer to the Police Widows' Pension Fund; the amounts deducted from weekly pay sheets for one year				560	13	8
By expenses of clothing, helmets, and accoutrements				2,874	4	–
By expenses of lanterns (one year)				329	16	8
By expenses of the Chief Office and several stations, including rent, insurance, taxes, repairs, furniture, bedding, &c.				17,679	3	5
By expenses of printing and stationery				441	17	5
By amount paid to police constables for extra services, pursuant to 13th section of Act 2 & 3 Vict.				52	–	–
By expenses of making rates				173	8	7
By expenses of serving summonses				24	11	8
By law charges				42	18	5
By auditors' fees				52	10	–
By commission on collection of rates				2,871	15	2
				133,925	11	6
Balance in hand on 31st December 1893				26,345	8	–
			£.	160,270	19	6

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

WARD RATES.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the WARD RATES levied for defraying the Charges for the Year 1893, of WARD CLERKS, BEADLES, and other Expenses connected with the holding of WARDMOTES, and for Local Purposes connected therewith, in the several Wards of the City of *London*, pursuant to Act 2 & 3 Vict.

Dr

	£.	s.	d.	£.	s.	d.
TO balance in hand on the 31st December 1892, as per Statement delivered to the Honourable the House of Commons, on the 31st July 1893				1,629	9	5
To cash received on account of rate levied in respect of the said expenses incurred in the year 1892	1,156	14	8			
To ditto ditto 1893	5,982	5	6			
				7,139	–	2
			£.	8,768	9	7

Cr

BY cash paid to the Deputies of the several Wards, in respect of the above-mentioned charges and expenses, for the year 1893, viz.:—

	£.	s.	d.	£.	s.	d.
Aldersgate Within	30	–	–			
Ditto Without	50	–	–			
Aldgate	250	–	–			
Bassishaw	105	–	–			
Billingsgate	144	4	3			
Bishopsgate Within	69	–	1			
Bread-street	147	10	–			
Bridge	101	11	–			
Broad-street	380	–	–			
Candlewick	150	–	–			
Castle Baynard	250	–	–			
Cheap	260	–	–			
Coleman-street	373	–	–			
Cordwainer	202	–	–			
Cornhill	192	12	6			
Cripplegate Within	187	10	–			
Dowgate	251	–	–			
Farringdon Within	360	–	–			
Ditto Without	1,100	–	–			
Langbourn	320	–	–			
Lime-street	150	–	–			
Portsoken	200	–	–			
Queenhithe	260	–	–			
Tower	400	–	–			
Vintry	228	2	–			
Walbrook	117	–	–			
				6,278	9	10
By commission on collection of rates				182	15	9
				6,461	5	7
Balance in hand on 31st December 1893				2,307	4	–
			£.	8,768	9	7

Chamber of London, 11 July 1894.

W. J. R. Cotton, Chamberlain.

CITY POLICE SUPERANNUATION FUND.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the CITY POLICE SUPERANNUATION FUND (Acts 2 & 3 Vict., and 37 & 38 Vict.), for the Payment of Superannuation and Retiring Allowances, for the Year ending 31st December 1893.

Dr	£.	s.	d.	£.	s.	d.
TO amount of fines for assaults on police constables, &c., imposed under the Act 2 & 3 Vict.				110	14	3
To amount transferred from the City Police Fund for deductions or stoppages from the salaries and wages of the police force for misconduct, sickness, and in respect of the Superannuation Fund (one year)	2,403	2	10			
To ditto - ditto to make up the deficiency for the payment of the allowances, pursuant to second section of Act 37 & 38 Vict.	13,991	9	10			
				16,394	12	8
To messenger to Police Receiver, contribution under Superannuation Act				1	11	6
To amount realised by the sale of old clothing				599	3	11
To licences to pedlars and sweeps				14	17	7
			£.	17,120	19	11

Cr	£.	s.	d.
BY pensions to superannuated police constables	16,613	15	11
By gratuities to retired constables	300	10	2
By transfer to City Police Widows' Pension Fund, amounts deducted from Superannuation Allowances	206	13	10
£.	17,120	19	11

Chamber of London,
11 July 1894.

W. J. R. Cotton, Chamberlain.

CHAMBER OF LONDON.

ANNUAL ACCOUNTS

OF THE

CHAMBERLAIN OF THE CITY OF LONDON,

RELATING TO

Coal Market Fund; Clerkenwell Improvement Commissioners; Blackfriars Bridge; London Tower Bridge; City of London Grain Duty; Sewers; City Police Fund; Ward Rates; and City Police Superannuation Fund.

(Presented pursuant to Act of Parliament.)

Ordered, by The House of Commons, *to be Printed,*
24 *July* 1894.

[*Price 2 d.*]

233. *Under 2 oz.*

DEATHS (STARVATION, &c.).

RETURN to an Address of the Honourable The House of Commons, dated 7 June 1894;—*for*,

"RETURN of the Number of all DEATHS in the ADMINISTRATIVE COUNTY OF LONDON, in the Year 1893, upon which a Coroner's Jury has returned a Verdict of DEATH from STARVATION, or DEATH accelerated by PRIVATION (in continuation of Parliamentary Paper, No. 476, of Session 1893-4); together with any Observations by the Local Government Board with reference to those Cases in which Applications have been made to the Poor Law Authorities for Relief."

Home Office,
14 August 1894.

GEORGE W. E. RUSSELL.

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Report made by the Local Government Board - - - - - - - 10—17

(*Mr. Talbot.*)

Ordered, by The House of Commons, *to be Printed*,
15 *August* 1894.

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288.

EASTERN DISTRICT OF THE COUNTY OF LONDON.

RETURN of Deaths from Starvation, Privation, &c., in the Year 1893.

Number. 1.	Name, Address, or last-known Address, and Occupation of Deceased. 2.	Age. 3.	Date of Inquest. 4.	Whether Receiving Out-door Relief at Time of Death. 5.	Amount. 6.	Whether Admission to the Workhouse was Offered and Refused. 7.	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. 8.	Verdict. 9.
1	Woman unknown, "Lizzie"	About 45 years.	12 January	None		Not known	None	Pneumonia, accelerated by exposure and want of proper food.
2	Eliza Frost, wife of Charles Frost, no occupation, late of 58, Flower and Dean-street.	52 years	16 January	No		Has been in Whitechapel Workhouse.	Elizabeth Jonas, nurse; Dr. Larder, Whitechapel Infirmary.	Heart disease, bronchitis, accelerated by alcoholism and want of food.
3	Julia M'Carthy, wife of Patrick M'Carthy, 14, Brunswick-place, Ratcliff, a waterside labourer.	68 „	27 March	Applied for, but refused.		Not applied for	None	Heart disease and bronchitis, accelerated by want of sufficient food and nursing.
4	William M'Carthy, no home, labourer at a tea warehouse.	43 „	2 May	None		Not applied for	Christopher Thurston, porter; Dr. Larder, Whitechapel Infirmary.	Chronic phthisis, accelerated by exposure and want of food.
5	William Howe, son of George Howe, 63, Ely-terrace, Mile End Old Town, road labourer.	8 months	24 May	None		Not applied for	None	Exhaustion from want of proper nourishment, supervening on gastro-intestinal catarrh.
6	James M'Kenzie, no home, occupation unknown.	21 years	8 June	None		Not known	Dr. H. Stonham, out-door medical officer, Ratcliff.	Syncope from congestion of lungs and abscess of lungs, accelerated by privation.
7	Samuel Eli Hobbs, 20, Love-lane, Ratcliff, dock labourer.	63 „	24 August	None		Not applied for	Dr. Goldie, Bromley Sick Asylum.	Pneumonia, accelerated by want of sufficient food.
8	Abraham Fouchmacher, 94, Old Montague-street, Whitechapel, tailor.	33 „	25 September	None		Not applied for	None	Syncope, from debility caused by privation.
9	Henry Collins, address not known, probably a seaman.	45 „	18 November	None		Not known	None	Syncope, from exposure and privation.

Wynne C. Baxter,
Coroner for the Eastern District of the County of London.

NORTH EASTERN DISTRICT OF THE COUNTY OF LONDON.

RETURN of Deaths from Starvation, Privation, &c., in the Year 1893.

Number. 1.	Name, Address, or last-known Address, and Occupation of Deceased. 2.	Age. 3.	Date of Inquest. 4.	Whether Receiving Out-door Relief at Time of Death. 5.	Amount. 6.	Whether Admission to the Workhouse was Offered and Refused. 7.	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. 8.	Verdict. 9.
10	William Thomas Pocock, 8, Field View, London Fields, a labourer.	56 years	18 January	No		No	None	Exhaustion from bronchitis, accelerated by want of proper food.
11	Rosina Gotch, 151, Clarence-road, Hackney, living with Charles Meacham, a horse-keeper, as his wife, but unmarried.	34 „	21 January			No	None	Syncope, from cold and privation. (*Note.*—The deceased was a drunkard.)
12	John Skillin, 12, Princes-street, Shoreditch, a cabinet maker.	63 „	5 April	No		No	Dr. Hume, 139, Hanbury-street, called in by the relieving officer.	Heart disease and congestion of the lungs, accelerated by want of food.
13	John Samuel Lock, 18, Berger-road, Homerton.	5 years 10 months.	22 June	No		Admitted and died in Hackney Infirmary.	Dr. Gordon, medical superintendent of infirmary.	General tuberculosis, accelerated by the wilful negligence of Joseph Haynes, 18, Berger-road, a bricklayer's labourer, and of Elizabeth Haynes, his wife, who did feloniously kill the said John Samuel Lock.
14	Mary Barker, 23, L. Block, Dufferin-street, St. Luke, a machinist.	43 years	14 July	No		No	None	Syncope, probably from insufficient food.
15	Abraham Franks, 73, Hanbury-street, son of Barnard Franks, a boot finisher.	7 months	6 September	Mother received relief from Jewish Board of Guardians and from Boot Finishers' Society.	7*s.* 6*d.* per week from guardians and 11*s.* 6*d.* from society.	No	None	Want of proper nourishment, and neglect; but the jury say such neglect does not amount to criminal neglect.
16	James Randall, 40, Peartree-street, St. Luke, illegitimate son of Emily Randall, a charwoman.	6 „	28 September	No		No	None	Double pneumonia, accelerated by gross neglect on the part of the mother. (*Note.*—Evidence of exposure and general privation.)

Alfred Hodgkinson,
Late Deputy Coroner for the North Eastern District of London.

CENTRAL DISTRICT OF THE COUNTY OF LONDON.

RETURN of Deaths from Starvation, Privation, &c., in the Year 1893.

Number. 1.	Name, Address, or last-known Address, and Occupation of Deceased. 2.	Age. 3.	Date of Inquest. 4.	Whether Receiving Out-door Relief at Time of Death. 5.	Amount. 6.	Whether Admission to the Workhouse was Offered and Refused. 7.	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. 8.	Verdict. 9.
17	Elizabeth Burgoyne, 30, Easton-street, Clerkenwell, spinster, no occupation.	61 years	11 January	Yes	Medicine (at death).	No	District Medical and Relieving Officers.	Exhaustion and inanition, from want of medical care and attention and proper nourishment, and from exposure to cold and self-neglect.
18	George Beaumont, 7, Bishop's Court, Clerkenwell, costermonger.	52 „	24 January	No	-	No	None	Congestion of lungs and bronchitis, accelerated by want of proper medical care and attention, and from self-neglect.
19	Alfred George Turley, 41, Cottenham-road, Islington, son of Henry Turley, house decorator.	3 months	28 March	No	-	No	None	Malnutrition arising from insufficient or injudicious feeding; and that the mother is deserving of censure.
20	John Saner, 37, Elgin Terrace, Paddington, chemist.	42 years	19 June	No	-	No	None	Syncope and exhaustion when suffering from rheumatic gout and congestion of lungs, and from absence of proper nourishment and medical advice, from self-neglect.
21	Ellen Maud Cox, 140, St. John-street, Clerkenwell, daughter of a compositor.	4 months	10 July	No	-	No	None	Inanition from want of sufficient and proper food, and when suffering from diarrhœa accelerated by neglect on the part of the parents; and that the mother is deserving of censure.
22	Ernest Griffin, no known address, barman	52 years	7 September	No	-	No	Medical Officer Central London Sick Asylum, Cleveland-street.	Collapse and exhaustion from pneumonia and tuberculosis, when suffering from want and exposure due to self-neglect.
23	Alfred Buckland, no known address, or occupation.	60 „	26 September	No	-	No (admitted when dying).	Medical Officer of St. Pancras Workhouse.	Exhaustion and collapse from destitution, and want of proper nourishment and shelter from self-neglect.
24	Kate Riley, milk carrier, no home	24 „	6 December	No	-	No	None	Acute pneumonia, accelerated by intemperance, self-neglect, and exposure.

Geo. Danford Thomas, M.D.,
Coroner for the Central District of London.

WESTERN DISTRICT OF THE COUNTY OF LONDON.

RETURN of Deaths from Starvation, Privation, &c., in the Year 1893.

Number. 1.	Name, Address, or last-known Address, and Occupation of Deceased. 2.	Age. 3.	Date of Inquest. 4.	Whether Receiving Out-door Relief at Time of Death. 5.	Amount. 6.	Whether Admission to the Workhouse was Offered and Refused. 7.	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. 8.	Verdict. 9.
25	James Ong, army pensioner, 7, Bedford-place, Fulham.	65 years	19 January	No			No	Syncope. Fatty degeneration of heart, accelerated by want.
26	Norah Hickey, daughter of James Hickey, tailor, 11, Lockton-street, Kensington.	1 year	19 January			Recently (9th) removed from workhouse by parents.	Dr. Roberts	Exhaustion. Bronchio-pneumonia, accelerated by want and cold.
27	Albert Victor Weston (illegitimate), 6, Beethoven-street, Queen's Park, Chelsea.	2 months	16 February	No		Yes	Dr. Griffiths	Starvation. Insufficient and improper food. Manslaughter against Ellen Carter.
28	Ernest Edward Griggs (illegitimate), 5, Great James-place, Notting Hill.	2 years	14 August	No				Syncope. Inanition, improper and insufficient feeding.
29	Charles Cox, bath-chairman, 15, Jameson-street, Kensington.	61 „	20 November	No				Syncope. Fatty heart, accelerated by cold and want.
30	Maria Theresa Geoghagan, widow of Timothy Philip Geoghagan, army captain, 157, Ladbroke-grove-road, North Kensington.	45 „	25 November	No				Collapse and congestion of lungs, caused by disease of brain and kidneys, accelerated by want of proper nourishment.
31	Harold William Packer (illegitimate), 37, Harries-street, Queen's Park, Chelsea.	6 months	6 December	No				Exhaustion. Pneumonia, accelerated by want of proper nourishment.
32	Frederick William Redman, son of Frederick William Redman, labourer, 21, Wornington-road, Kensington.	10 weeks	16 December	No				Exhaustion and diarrhœa, from insufficient and improper feeding.

C. Luxmoore Drew,
Coroner for the Western District of London.

SOUTH WESTERN DISTRICT OF THE COUNTY OF LONDON.

RETURN of Deaths from STARVATION, PRIVATION, &c., in the Year 1893.

Number. 1.	Name, Address, or last-known Address, and Occupation of Deceased. 2.	Age. 3.	Date of Inquest. 4.	Whether Receiving Out-door Relief at Time of Death. 5.	Amount. 6.	Whether Admission to the Workhouse was Offered and Refused. 7.	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. 8.	Verdict. 9.
33	James Frederick Leonard, general blacksmith, late of 19, Orsett-street, Vauxhall. (Found dead on Wandsworth Common).	64 years	4 September	No		No	None	Syncope from starvation.
34	Frederick Pearson, blacksmith, late inmate of the North Riding Yorkshire County Lunatic Asylum. (Pearson had escaped on 16th October, and wandered up to town, and was found dead in a field in the parish of Wandsworth).	37 „	7 December	No		No	None	Phthisis, accelerated by starvation and exposure.

A. Braxton Hicks,
Coroner for the South Western District of London.

SOUTH EASTERN DISTRICT OF THE COUNTY OF LONDON.

RETURN of Deaths from STARVATION, PRIVATION, &c., in the Year 1893.

Number. 1.	Name, Address, or last-known Address, and Occupation of Deceased. 2.	Age. 3.	Date of Inquest. 4.	Whether Receiving Out-door Relief at Time of Death. 5.	Amount. 6.	Whether Admission to the Workhouse was Offered and Refused. 7.	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. 8.	Verdict. 9.
35	Arthur Groves, 13, Oldfield-road, Rotherhithe, beer boy in docks.	19 years	19 January	Yes	In kind	Not offered or sought	Frederick Chas. Goodwin, relieving officer, St. Olave's Union.	Chronic bronchitis and emphysema, accelerated by want of sufficient and proper nourishment, and exposure to recent inclement weather.
36	Frederick Edmonds, 50, James-street, Deptford (illegitimate son of a domestic servant).	3 „	25 April	No		Removed to Union Infirmary, where he died.	Dr. W. J. C. Heads, assistant medical officer of infirmary.	Exhaustion following tuberculosis and bronchitis, from want of sufficient food and clothing. Manslaughter against E. Jane French.
37	Kate Riley, 150, Lower-road, Rotherhithe, widow of a carpenter's labourer.	About 61 years.	10 October	No		Not offered or sought	No officer examined	Pneumonia, death being accelerated by self-neglect and want of sufficient food.
38	William Francis Dill, 12, Warwick-street, Woolwich, jobbing gardener.	54 „	23 November	No		- ditto - ditto -	- ditto - ditto -	Pneumonia, through cold, exposure, and self-neglect.
39	Alfred Williams, address and occupation unknown.	80 „	30 December	No		Removed to Union Infirmary, where he died.	Dr. W. C. S. Burney, medical superintendent of infirmary, Greenwich.	Failure of the heart's action, death being accelerated by exposure.

E. Arundel Carttar,
Coroner for the South Eastern District of London.

BOROUGH OF SOUTHWARK.

RETURN of Deaths from Starvation, Privation, &c., in the Year 1893.

Number. 1.	Name, Address, or last-known address, and Occupation of Deceased. 2.	Age. 3.	Date of Inquest. 4.	Whether Receiving Out-door Relief at Time of Death. 5.	Amount. 6.	Whether Admission to the Workhouse was Offered and Refused. 7.	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. 8.	Verdict. 9.
40	William Calf	53 years	9th Jan.	No		Unknown	John Howard, engineer to St. George's Workhouse.	Deceased died from bronchitis and exposure.

Saml. F. Langham,
Coroner for the Borough of Southwark.

CITY AND LIBERTY OF WESTMINSTER.

RETURN of Deaths from Starvation, Privation, &c., in the Year 1893.

Number. 1.	Name, Address, or last-known Address, and Occupation of Deceased. 2.	Age. 3.	Date of Inquest. 4.	Whether Receiving Out-door Relief at Time of Death. 5.	Amount. 6.	Whether Admission to the Workhouse was Offered and Refused. 7.	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. 8.	Verdict. 9.
41	Ellen Lucey, wife of Cornelius Lucey, a labourer, 1, Robert-street, Commercial-road, Pimlico.	About 57 years.	10 January	No		No	None	Death from inflammation of the lungs, accelerated by starvation and cold.
42	William Francis Waltham, an oil and colourman, no home; formerly at 28, Sherwood-street, Golden-square.	53 years	9 February	No		No	Dr. F. W. Axham, Medical Officer to Westminster Union, Poland-street, was examined.	Clot in heart, accelerated by exposure and irregular living. Natural death.
43	William Smith, a carpenter 25, Charing Cross-road.	56 „	16 February	No		No	Dr. J. Russell Harris, Medical Officer to Strand Union Infirmary, Bear-yard.	Exhaustion through want of food. Natural death.

RETURN of Deaths from Starvation, Privation, &c., in the Year 1893—*continued.*

Number. 1.	Name, Address, or last-known Address, and Occupation of Deceased. 2.	Age. 3.	Date of Inquest. 4.	Whether Receiving Out-door Relief at Time of Death. 5.	Amount. 6.	Whether Admission to the Workhouse was Offered and Refused. 7.	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. 8.	Verdict. 9.
44	Elizabeth Aspland, spinster, 25, Moreton-street, Pimlico.	68 years	28 March	No		No	None	Syncope from plugging of pulmonary artery, accelerated by want of proper nourishment. Natural death.
45	Albert Edward Bedwell, son of William Bedwell, a labourer, 23, Hyde-place, Westminster.	7 weeks	24 May	No		No	None	Malnutrition. Natural death. (Mother unable to feed child; had to be fed by bottle.)
46	George Henry Thwaites, son of George Thwaites, a bricklayer's labourer, 57, Sardinia-buildings, Little Wild-street.	3 „	2 August	No		No	None	Exposure and immaturity. Natural death.
47	Annie James Joy, illegitimate daughter of Martha James, wife of William James, a general labourer, 46, Vincent-street, Westminster.	7½ months	3 August	No		No	None	Death from improper feeding.
48	Maria Crane, widow of Robert Crane, a printer, 6, Holles-street, Clare Market.	About 52 years.	19 September	No		No	None	Death from neglect and want of proper nourishment, accelerated by an injury to the head, caused by an accidental fall through weakness.
49	Frederick William Carter, illegitimate son of Elizabeth Carter, wife of Samuel John Carter, a labourer, 21, Fullwood's-rents, Holborn.	7 weeks	27 October, and adjourned to 10 November.	No		No	None	Death from starvation, the child having been neglected by its mother, but there is not sufficient evidence to prove that the neglect was the cause of the starvation.
50	Jenny Williams, daughter of Elizabeth Williams, a general servant (spinster), St. George's Union, Wallis's-yard.	2 months	12 December	No		No	Dr. R. J. Hamill, Medical Officer to St. George's Union, Wallis's-yard.	Death from want of proper nourishment.
51	Maria Peachey, a spinster, 31, Colchester-street, Pimlico.	64 years	16 December	No		No	None	Death from starvation and failure of the heart. (No blame attached to any person.) *Note.*—The deceased had an income of 230*l.* a year of her own. She had a morbid horror of seeing people.

J. Troutbeck,
Coroner for the City and Liberty of Westminster.

SUMMARY.

Eastern District of the County of London	9
North Eastern District of the County of London	7
Central District of the County of London	8
Western District of the County of London	8
South Western District of the County of London	2
South Eastern District of the County of London	5
Borough of Southwark	1
City and Liberty of Westminster	11
Other Coroners' Districts	None.
TOTAL	51

THE Local Government Board have communicated with the Boards of Guardians with regard to the following cases included in this Return. In the following Statement the effect of the Replies received is given :—

1. A woman unknown, "LIZZIE." Aged about 45 years.

Verdict.—Pneumonia, accelerated by exposure and want of proper food.

The guardians of the Whitechapel Union state that the relieving officer has reported to the effect that he had no knowledge of the deceased, that no application for relief was made to him by or on behalf of the deceased, and that in no form did the destitution of the deceased prior to her death come within his knowledge. They add that it appears to have been given in evidence at the inquest that the deceased told one of the witnesses that she was very ill, but refused to go to the infirmary.

2. ELIZA FROST, no occupation, late of Flower and Dean-street. Aged 52 years.

Verdict.—Heart disease, bronchitis, accelerated by alcoholism and want of food.

The Board learn from the guardians of the Whitechapel Union that the medical superintendent of the infirmary states, in his report of the facts of the inquest in this case, that the deceased "was brought from a lodging-house in a dying condition," and that in accordance with his (the medical superintendent's) practice in such cases, he interrogated the deceased, and was satisfied that no application for relief had been previously made to the relieving officer.

3. JULIA MCCARTHY, wife of a waterside labourer, of 14, Brunswick-place, Ratcliff. Aged 68 years.

Verdict.—Heart disease and bronchitis, accelerated by want of sufficient food and nursing.

The guardians of the Stepney Union forwarded to the Board a report made by the relieving officer in regard to the application for relief made in this case in December 1891. The relieving officer stated that on the 18th December Patrick McCarthy, the husband of the woman Julia McCarthy, applied for medical attendance for his wife. An order was issued to the medical officer, who

who visited the woman in due course when he left the dispensary. The relieving officer also visited the woman the same day, and taking into consideration that she was blind as well as sick, and that her husband was a casual labourer and was for the day unemployed, notwithstanding that no application for relief other than medical had been made, he suggested that she should enter the sick asylum, which she declined to do. The medical officer made no recommendation to him for relief to be given, neither did the husband make any further application. When he made a visit to the home four days later he found the man and woman partaking of a sufficient meal together, and the man stated he was in work. The guardians inform the Board that when the application referred to in the relieving officer's report was made in December 1891, they made an order for the medical officer to attend to the case for two weeks, and they point out that a period of 15 months elapsed between the time when that order was granted and the date of the poor woman's death, the 26th of March 1893; and that during the intervening period no further application was made either by the woman or her husband for relief of any sort.

4. WILLIAM MCCARTHY. No home. Aged 43 years.

Verdict.—Chronic phthisis, accelerated by exposure and want of food.

The guardians of the Whitechapel Union have forwarded the following extract from the report of the medical superintendent of the infirmary in reference to this case :—"He was admitted in a destitute and collapsed condition, and had been wandering about the streets for several nights. He stated that he had been unable to obtain food or work, but had not applied for relief, although advised to do so."

5. WILLIAM HOWE, 63, Ely-terrace. Aged eight months.

Verdict.—Exhaustion, from want of proper nourishment, supervening on gastro-intestinal catarrh.

The guardians of the Hamlet of Mile End Old Town state that no application for relief was made in this case, and that it was not in any way brought under their notice. They add that the relieving officer of the district saw the mother of the child on the 20th of December 1894, and recognised her as the person who is living in the same house as one of the regular recipients of out-relief; and when he mentioned the matter to her, she said "my lodger collected sufficient money from the neighbours to cover the expenses of the funeral."

6. JAMES MCKENZIE. No home. Aged 21 years.

Verdict.—Syncope, from congestion of lungs and abscess of lungs, accelerated by privation.

The guardians of the Stepney Union have forwarded the following statement made by their relieving officer in regard to this case. On the morning of the 5th June 1893 a messenger came to the relief office and stated that a man was ill at the Free Shelter, Medland Hall. A visit was made immediately by the relieving officer, and the medical officer was in attendance very shortly after. The man upon examination was found to be dead. The mother of deceased came and claimed the body and buried it at her own cost. No previous application had been made to the relieving officer.

7. SAMUEL E. HOBBS, dock labourer, 20, Love-lane, Ratcliffe. Aged 63 years.

Verdict.—Pneumonia, accelerated by want of sufficient food.

The guardians of the Stepney Union forwarded to the Board a report made by the relieving officer upon this case, in which he states that on the 17th August, about 10 a.m., an application was made to him by the man's wife for medical attendance upon her husband. An order was at once issued for the medical officer to visit, and the patient was visited and prescribed for about noon. On the 19th the man was again visited. He was dressed and lying upon the bed. The relieving officer had some conversation with him, but discovered nothing to indicate any immediate danger. The relieving officer thought that the man would have a better chance of recovery as an inmate of the sick asylum, and he suggested to him that if the medical officer would recommend that course he would order his removal. The patient approved of the suggestion, and upon receipt of the medical officer's recommendation he was conveyed to the sick asylum the same afternoon. The wife made no application for out-relief; when questioned as to how her husband was supported, she answered, "I can get sufficient for him."

8. Abraham Fouchmacher, 94, Old Montague-street. Aged 33 years.

Verdict.—Syncope, from debility caused by privation.

The guardians of the Whitechapel Union state that neither the medical officers nor relieving officers appear to have been called at the inquest on this case; and neither in this nor in the previous cases (Eliza Frost and William McCarthy) have the relieving officers any record of any application for relief, or of the circumstances of the deceased persons having been brought under their notice.

10. William T. Pocock, labourer, 8, Field-view, London Fields. Aged 56 years.

Verdict.—Exhaustion from bronchitis, accelerated by want of proper food.

The guardians of the Hackney Union state that this man made no application for relief, and is unknown to the relieving officers.

11. Rosina Gotch, 151, Clarence-road, Hackney. Aged 34 years.

Verdict.—Syncope from cold and privation. (*Note.*—The deceased was a drunkard.)

The guardians of the Hackney Union have forwarded a report from the relieving officer, who states that the only application made to him in this case was for a burial order, which was granted. This application was made by Charles Meecham, of 151, Clarence-road, who stated that the deceased had lived with him for 14 years as his wife, and that he was the father of her two children, aged 11 and 7 years.

12. John Skillin, 12, Princes-street, Shoreditch. Aged 63 years.

Verdict.—Heart disease and congestion of the lungs, accelerated by want of food.

The guardians of the Whitechapel Union have forwarded the following report made by Dr. Hume, medical officer, on this case: "On March 28th, I received an order from the relieving officer to attend the patient. On arriving there, I found him in an exhausted and collapsed condition, too ill to be removed to the infirmary. I had him put to bed and prescribed both medicine and nourishment for him. He had all the necessaries his case required during his illness. From the emaciated condition of the body and the patient's statement that he had had very little food for a week, and for four or five days before he was taken ill he had not tasted food at all, I gave it at the inquest as my opinion that his death was accelerated by want of food. Previous to his last illness no application had been made either by himself or any of his friends for parish relief."

13. John S. Lock, 18, Berger-road, Homerton. Aged six years.

Verdict.—General tuberculosis, accelerated by the wilful negligence of Joseph Haynes, 18, Berger-road, a bricklayer's labourer, and of Elizabeth Haynes, his wife, who did feloniously kill the said John Samuel Lock.

The guardians of the Hackney Union have forwarded a report from the relieving officer stating that this child was medically attended in April 1893 as a patient, brought to the dispensary by his aunt Elizabeth Haynes, the medical officer reporting the case as one of "phthisis." After a fortnight's medical attention and necessaries, the medical officer considered the child was not having proper nursing care at home, on account of dirt and general neglect, and ordered its removal to the infirmary, where it continued for six weeks, when it died. The circumstances connected with the case justified notice being given to the Society for the Prevention of Cruelty to Children, who prosecuted the uncle and aunt, Joseph and Elizabeth Haynes, for neglect, &c., they having undertaken the care of the child. The aunt, Elizabeth Haynes, was convicted, and sentenced to eight months' imprisonment.

14. Mary Barker, machinist, Dufferin-street, St. Luke's. Aged 43 years.

Verdict.—Syncope, probably from insufficient food.

The guardians of the Holborn Union state that this woman was examined as to the state of her mind in January 1893, before a justice, who discharged her as sane; that the relieving officer visited the woman's lodging a few days after her discharge from the workhouse, and found that she was out at work as a machinist, and that no application had been made to the relieving officer for help, nor did it appear to be a case requiring relief.

15. ABRAHAM FRANKS, 73. Hanbury-street (son of Barnard Franks, a boot finisher). Aged seven months.

Verdict.—Want of proper nourishment and neglect, but the jury say such neglect does not amount to criminal neglect.

The guardians of the Whitechapel Union state that it does not appear that this case came in any form under the notice of the relieving officer.

16. JAMES RANDALL, 40, Peartree-street, St. Luke's. Aged six months.

Verdict.—Double pneumonia, accelerated by gross neglect on the part of the mother. (Note.—Evidence of exposure and general privation).

The guardians of the Holborn Union state that the relieving officer reports that the only application made to him in this case was for the burial of the child after the inquest.

17. ELIZABETH BURGOYNE, 30, Easton-street, Clerkenwell. Aged 61 years.

Verdict.—Exhaustion and inanition from want of medical care and attention and proper nourishment, and from exposure to cold and self-neglect.

The guardians of the Holborn Union state that an application on behalf of Elizabeth Burgoyne, was made to the relieving officer on the 6th January 1893, between 9 and 10 a.m., when the applicant was given a medical order. That the medical officer of the district visited the case shortly after 10 a.m., accompanied by the relieving officer, but on their arrival at the house the woman was found dead, and that no application by, or on behalf of the woman was made either before or after that referred to.

18. GEORGE BEAUMONT, costermonger, 7, Bishops-court, Clerkenwell. Aged 52 years.

Verdict.—Congestion of lungs and bronchitis, accelerated by want of proper medical care and attention, and from self-neglect.

The relieving officer of the Holborn Union states that the only application made to him in this case was for burial after the inquest.

19. ALFRED G. TURLEY, 41, Cottenham-road. Aged three months.

Verdict.—Malnutrition arising from insufficient or injurious feeding; and that the mother is deserving of censure.

The guardians of the parish of St. Mary, Islington, state that on 2nd February 1893, an application was made to the relieving officer for a medical order for Sarah Turley, the mother of this child, and for a son aged 14 years. The order was given and the medical officer attended them for about 10 days; he then ceased to visit and recorded in his book, that the mother who had suffered from catarrh was relieved, and the boy who had suffered from catarrh was cured. The relieving officer visited on 2nd February, and found the man was at work and there was no evidence of insufficient food, neither was application made for any. The medical officer states that there was an inquest on one or two other children of the same family, from the same cause as Alfred, and that the mother was an habitual drunkard.

20. JOHN SANER, chemist, 37, Elgin-terrace. Aged 42 years.

Verdict.—Syncope and exhaustion when suffering from rheumatic gout and congestion of lungs, and from absence of proper nourishment and medical advice, from self-neglect.

The relief committee of the guardians of the parish of Paddington state that no application was made, either to them or to the relieving officer, by the late John Saner, nor had the case been brought under the notice of the guardians or their officers in any other way.

21. ELLEN M. COX, daughter of a compositor, 140, St. John-street, Clerkenwell. Aged four months.

Verdict.—Inanition from want of sufficient and proper food, and when suffering from diarrhœa accelerated by neglect on the part of the parents; and that the mother is deserving of censure.

The relieving officer of the Holborn Union states that no application was made to him, but the case came under his notice and he saw the father who declined any assistance, being in constant work, and stated that the child was under medical treatment.

22. Ernest Griffin, barman, no known address. Aged 52 years.

Verdict.—Collapse and exhaustion from pneumonia and tuberculosis, when suffering from want and exposure due to self-neglect.

The managers of the Central London Sick Asylum District have forwarded a report from the medical officer of the asylum, stating that this man was brought to the infirmary from the Hunter-street Police Station. The order admitting him certified wound of head, disease of lungs, extreme debility, and bed sores. It was stated on admission that he had been ill a fortnight with diarrhœa, and that he had a wound of the scalp caused by a fall. He had pneumonia of both lungs. The medical officer was not able to supply any further information.

23. Alfred Buckland, no known address or occupation. Aged 60 years.

Verdict.—Exhaustion and collapse from destitution, and want of proper nourishment and shelter from self-neglect.

The guardians of the parish of St. Pancras state that the deceased was found by the police on the 23rd of September 1893, wandering in Parliament-hill Fields, and was brought to the workhouse of the parish, where he died on the same day. That he was unconscious on admission, and was in a most filthy, neglected, exposed, and starved condition. They add that all the relieving officers of the parish have searched their books for a period of five years, and have not found any record of the deceased having applied for relief.

25. James Ong, army pensioner, 7, Bedford-place, Fulham. Aged 65 years.

Verdict.—Syncope. Fatty degeneration of heart, accelerated by want.

The guardians of the Fulham Union state that, careful search having been made in the registers of the workhouse and infirmary since the month of July 1891, it is found that no person named Ong has been admitted to either establishment. They add that the man Ong was not known to either of the relieving officers in the Union, but that subsequent to his death, his widow was granted an allowance of out-door relief on two occasions, and that there do not appear to have been any prior or subsequent applications by this family.

26. Norah Hickey, daughter of a tailor, 11, Lockton-street. Aged one year.

Verdict.—Exhaustion. Broncho-pneumonia, accelerated by want and cold.

The guardians of the parish of St. Mary Abbotts, Kensington, state that the parents of this child have from time to time applied for, and received relief between the 27th June 1892, and the 13th February 1893, when the mother of the child and a brother were admitted to the infirmary; the child Norah was in the infirmary until the 13th January 1893, when the parents insisted upon taking her out against the wish of the medical officer. The child Norah was buried at the expense of the parish.

27. Albert V. Weston, 6, Beethoven-street, Queen's-park, Kensal Town. Aged two months.

Verdict.—Starvation. Insufficient and improper food. Manslaughter against Ellen Carter.

The guardians of the parish of Chelsea, of which Kensal Town is a detached part, state that the relieving officer of the district reports that he can find no entry of the name of Albert V. Weston, but that the following entry appears in the books under date 15th December 1892:—"Carter, Robert, 46, 6, Beethoven-street, sign writer, out of work; wife, Ellen, 43, earns 12*s.*; Alfred, one month, medical order for child." The medical officer for the district reports that he has no record of any child named Weston having been seen by him in February 1893, but that on 15th December 1892 a child named Alfred Carter was seen by him at his surgery, and was entered as suffering from atrophy; that the child was brought to him again on 17th December, but that from that date he saw no more of him, nor was any application made on his behalf; that on 12th February 1893, he was asked to go and see without an order a child at 6, Beethoven-street, whom on his arrival he found to be dead; that he then learned that it was the child he had seen two months before, and that the woman had been attending with him at the children's hospital; that it was from there the coroner received information of its death; and that the coroner ordered an inquest and called the medical officer as a witness.

28. Ernest

28. Ernest E. Griggs, 5, Great James-place, Notting-hill. Aged two years.

Verdict.—Syncope. Inanition, improper and insufficient feeding.

The guardians of the parish of St. Mary Abbotts, Kensington, state that no application in respect of this case was made for any form of relief until the mother, who was in service in the parish, applied for an order for its burial, which was granted.

29. Charles Cox, bath chairman, 15, Jameson-street. Aged 61 years.

Verdict.—Syncope. Fatty heart, accelerated by cold and want.

The guardians of the parish of St. Mary Abbotts, Kensington, state that no application whatever was made in this case to the guardians or their officers.

30. Maria T. Geoghagan, widow of army captain, 157, Ladbroke Grove-road. Aged 45 years.

Verdict.—Collapse and congestion of lungs, caused by disease of brain and kidneys, accelerated by want of proper nourishment.

The guardians of the parish of St. Mary Abbotts, Kensington, state that no application whatever was made in this case to the guardians or their officers.

31. Harold W. Packer, 37, Harries-street, Queen's-park. Aged six months.

Verdict.—Exhaustion. Pneumonia, accelerated by want of proper nourishment.

The guardians of the parish of Chelsea, state that the relieving officer can find no entry as to this case, and the medical officer reports that he has no record respecting the child, but finds on inquiry at the house that he was attended by a dispensary doctor from the Harrow-road.

32. Frederick W. Redman, 21, Wornington-road. Aged 10 weeks.

Verdict.—Exhaustion and diarrhœa, from insufficient and improper feeding.

The guardians of the parish of St. Mary Abbotts, Kensington, state that the only application in this case was for the burial of the child, for which an order was given.

33. James F. Leonard, blacksmith, late of 19, Orsett-street, Vauxhall. Aged 64 years. Found dead on Wandsworth-common.

Verdict.—Syncope from starvation.

The guardians of the parish of Lambeth state that no application had been made by the deceased to the guardians or their officers for relief, and that the case had not been brought in any way under the observation of the officers or the guardians.

35. Arthur Groves, beer boy in docks, 13, Oldfield-road. Aged 19 years.

Verdict.—Chronic bronchitis and emphysema, accelerated by want of sufficient and proper nourishment, and exposure to recent inclement weather.

The guardians of the St. Olave's Union have forwarded a report from the relieving officer stating that application was made to him for a medical order for Arthur Groves on the day he died; this was at once given, and upon his necessitous condition becoming known to him, the relieving officer immediately supplied nourishment, also materials for firing, &c.

36. Frederick Edmonds, 50, James-street, Deptford. Aged three years.

Verdict.—Exhaustion following tuberculosis and bronchitis, from want of sufficient food and clothing. Manslaughter against E. Jane French.

The guardians of the Greenwich Union state that no application was made to them or their officers in this case.

37. Kate Riley, widow, 150, Lower-road. Aged about 61 years.

Verdict.—Pneumonia, death being accelerated by self-neglect and want of sufficient food.

The guardians of the St. Olave's Union state that no application was made to the relieving officer, nor was the case in any way brought under his notice.

38. William F. Dill, jobbing gardener, 12, Warwick-street, Woolwich. Aged 54 ears.

Verdict.—Pneumonia, through cold, exposure, and self-neglect.

The guardians of the Woolwich Union have forwarded a report by the relieving officer on this case. He states that William Dill applied for, and received medical and other relief for his wife in February 1893. That on the 17th of that month, after the death of the wife he visited the man and paid him the relief ordered by the guardians on account of his wife's illness, and informed him that if he required further relief he would have to attend before the Board of Guardians. This the man declined to do, and the relieving officer did not receive any further application from him or on his behalf, and never saw him afterwards.

39. Alfred Williams, address and occupation unknown. Aged 80 years.

Verdict.—Failure of the heart's action, death being accelerated by exposure.

The guardians of the Greenwich Union state that prior to his admission to the infirmary in December 1893, where he was brought by the police, Alfred Williams was entirely unknown to the guardians or their officers, but that further inquiries show that the man had for some years been living as a mendicant about Blackheath without any fixed home, and that he was the recipient of a considerable amount of charity, so that he never had occasion to make any application for poor law relief.

40. William Calf. Aged 53 years.

Verdict.—Deceased died from bronchitis and exposure.

The guardians of the St. Saviour's Union state that they have ascertained from their relieving officer that he has no knowledge of this case. The man appears to have been taken to the workhouse by the police on a stretcher, having been found in the street ill and in a destitute condition, and was admitted without an order. It was stated by the police that the deceased slept at the Salvation Army Shelter in the Blackfriars-road, S.E., the previous night. He died on the 2nd January 1893, the day after his admission.

41. Ellen Lucey, wife of labourer, 1, Robert-street, Pimlico. Aged about 57 years.

Verdict.—Death from inflammation of the lungs, accelerated by starvation and cold.

The guardians of the St. George's Union have forwarded a report by the present relieving officer of the district, in which he states that it appears by the books of his predecessor that the first application in this case was made by the husband of the deceased on the 11th January 1893, and that this was for the burial of his wife.

42. William F. Waltham, oil and colourman. No home. Aged 53 years.

Verdict.—Clot in heart, accelerated by exposure and irregular living. Natural death.

The guardians of the Westminster Union state that this man was brought to the workhouse by the police. He had not previously made any application for relief, either to the guardians or their officers, and his case was entirely unknown.

43. William Smith, carpenter, 25, Charing Cross-road. Aged 56 years.

Verdict.—Exhaustion through want of food. Natural death.

The guardians of the Strand Union have forwarded a report on this case made by the relieving officer, who states that application was made to him on the 13th of February 1893, for medical attendance for William Smith at his lodgings, 25, Charing Cross-road, a common lodging-house; that the medical officer saw him immediately and ordered his removal to the workhouse infirmary, to which the relieving officer conveyed him. No previous application had been made to the relieving officer by him or any person on his behalf.

44. ELIZABETH ASPLAND, unmarried, 25, Moreton-street, Pimlico. Aged 68 years.

Verdict.—Syncope from plugging of pulmonary artery, accelerated by want of proper nourishment. Natural death.

The guardians of the St. George's Union state that no application was made to the relieving officer of the union in this case, nor was their attention called to it.

46. GEORGE H. THWAITES, 57, Sardinia-buildings. Aged three weeks.

Verdict.—Exposure and immaturity. Natural death.

The guardians of the united parishes of St. Giles-in-the-Fields, and St. George, Bloomsbury, have forwarded the following report made by the relieving officer in regard to this case. "On the 10th July 1893, Emily Thwaites, aged 21, said to be the wife of a bricklayer's labourer, of 57, Sardinia-buildings, was admitted to the workhouse 'in labour,' and her child George Henry was born the same day. She discharged herself with the child on the 25th July 1893. I have no record of any further application having been made from that date, not even for the burial of the deceased child."

48. MARIA CRANE, widow, 6, Holles-street, Clare Market. Aged about 52 years.

Verdict.—Death from neglect and want of proper nourishment, accelerated by an injury to the head caused by an accidental fall through weakness.

The guardians of the Strand Union state that they learn from the relieving officer that no application had been made to him respecting this case at any time.

49. FREDERICK W. CARTER, 21, Fullwood's Rents, Holborn. Aged seven weeks.

Verdict.—Death from starvation, the child having been neglected by its mother; but there is not sufficient evidence to prove that the neglect was the cause of the starvation.

The relieving officer of the Holborn Union states that no application was made for relief in this case.

50. JENNY WILLIAMS, daughter of an unmarried general servant. Aged two months.

Verdict.—Death from want of proper nourishment.

The guardians of the St. George's Union have forwarded a report from the master of the Buckingham Palace-road Workhouse in reference to this case, stating that this child was born at the workhouse on 9th October 1893, and was discharged with her mother on 7th November, when they were sent by the Ladies' Visiting Association to a Convalescent Home at Eastbourne, where they remained till 6th December. Owing to the mother neglecting to give her child proper attention, the authorities declined to allow them to remain in the home any longer, and on the morning of 6th December they were brought up to London, but owing to some mistake were not met at Victoria (as was intended) by someone connected with the association. The woman then stated her intention of going to her mother, who lived in Battersea Park-road; she appears, however, to have waited about till the evening and to have neglected to suckle the baby. When she eventually did go to her mother's, it was seen that the child was very ill, and the grandmother immediately brought them to the workhouse where they arrived at 7.10 p.m., when the child was evidently dying. The medical officer was immediately sent for and saw the child, but she never rallied and died at 11.30 the same night.

DEATHS (STARVATION, &c.).

RETURN of the Number of all Deaths in the Administrative County of London, in the Year 1893, upon which a Coroner's Jury has returned a Verdict of Death from Starvation, or Death accelerated by Privation (in continuation of Parliamentary Paper, No. 476, of Session 1893–4); together with any Observations by the Local Government Board with reference to those Cases in which Applications have been made to the Poor Law Authorities for Relief.

(*Mr. Talbot.*)

Ordered, by The House of Commons, *to be Printed,*
15 *August* 1894.

[*Price* 2½*d.*]

288. *Under* 2 *oz.*

EQUALISATION OF RATES (LONDON).

RETURN to an Order of the Honourable The House of Commons, dated 17 April 1894;—*for*,

RETURN "showing, in connection with the London Equalisation of Rates Bill, 1894, the Names of the several Parishes included in Schedules A, B, and C to 'The Metropolis Management Act, 1855,' as amended by subsequent Acts, their Rateable Value according to the Valuation Lists in force on the 6th day of April 1894, their Population according to the Census of 1891, the Amount of the Contribution of each Parish to an Equalisation Fund of 6*d.* in the Pound calculated on Rateable Value, the Distribution of such Fund among the Sanitary Districts of London in proportion to their Population, the Rate in the Pound of the Amounts so distributed, together with the Amounts which would have been paid to or received from each Parish by the Fund if the Bill had been in force throughout the Year 1894–95, and the Rates in the Pound of the Sums so paid or received; also like Particulars in respect of the City of London."

Local Government Board,
17 April 1894.

HUGH OWEN,
Secretary.

(*Mr. Shaw Lefevre.*)

Ordered, by The House of Commons, *to be Printed*,
17 *April* 1894.

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90, West Nile Street, Glasgow; or
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78.

RETURN showing, in connection with the London Equalisation of Rates Bill, 1894, the Names of the several Parishes included in Schedules A, B, and C to "The Metropolis Management Act, 1855," as amended by subsequent Acts, their Rateable Value according to the Valuation Lists in force on the 6th day of April 1894, their Population according to the Census of 1891, the Amount of the Contribution of each Parish to an Equalisation Fund of 6*d.* in the Pound calculated on Rateable Value, the Distribution of such Fund among the Sanitary Districts of London in proportion to their Population, the Rate in the Pound of the Amounts so distributed, together with the Amounts which would have been paid to or received from each Parish by the Fund if the Bill had been in force throughout the Year 1894–95, and the Rates in the Pound of the Sums so paid or received; also like Particulars in respect of the City of London.

PARISHES AND DISTRICTS.	Rateable Value according to the Valuation Lists in force on 6th April 1894.	Population, 1891.	Equalisation Fund of 6*d.* in the £.	Equalisation Fund Distributed among Sanitary Districts in proportion to Population.	Rate in £. of Amounts so Distributed.	Amounts to be Received from Equalisation Fund.	Rate in £. of Amounts so Received.	Amounts to be Paid to Equalisation Fund.	Rate in £. of Amounts so Paid.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	£.		£.	£.	*s. d.*	£.	*s. d.*	£.	*s. d.*
I.—Parishes under Schedule A. to the Metropolis Management Act, 1855:									
Battersea	793,514	150,558	19,838	30,162	– 9·12	10,324	– 3·12	—	—
Bermondsey	421,398	84,682	10,535	16,965	– 9·66	6,430	– 3·66	—	—
Bethnal Green	428,711	129,132	10,718	25,870	1 2·48	15,152	– 8·48	—	—
Camberwell	1,048,250	235,344	26,206	47,148	– 10·79	20,942	– 4·79	—	—
Chelsea	734,942	96,253	18,374	19,283	– 6·30	909	– 0·30	—	—
Clerkenwell	373,891	66,216	9,347	13,265	– 8·51	3,918	– 2·51	—	—
Fulham	484,851	91,639	12,121	18,359	– 9·09	6,238	– 3·09	—	—
Hackney	984,538	198,606	24,613	39,788	– 9·70	15,175	– 3·70	—	—
Hammersmith	548,459	97,239	13,712	19,480	– 8·52	5,768	– 2·52	—	—
Hampstead	726,124	68,416	18,153	13,706	– 4·53	—	—	4,447	– 1·47
Islington	1,704,654	319,143	42,616	63,936	– 9·00	21,320	– 3·00	—	—
Kensington	2,050,695	166,308	51,267	33,317	– 3·90	—	—	17,950	– 2·10
Lambeth	1,568,813	275,203	39,220	55,133	– 8·43	15,913	– 2·43	—	—
Mile End Old Town	376,205	107,592	9,405	21,555	1 1·75	12,150	– 7·75	—	—
Paddington	1,332,500	117,846	33,313	23,609	– 4·25	—	—	9,704	– 1·75
Plumstead	185,386	52,436	4,635	10,505	1 1·60	5,870	– 7·60	—	—
Rotherhithe	211,211	39,255	5,280	7,864	– 8·94	2,584	– 2·94	—	—
St. George, Hanover-square	1,878,672	78,364	46,967	15,699	– 2·01	—	—	31,268	– 3·99
St. George-in-the-East	194,381	45,795	4,860	9,174	– 11·33	4,314	– 5·33	—	—
St. George-the-Martyr, Southwark	280,117	59,712	7,003	11,962	– 10·25	4,959	– 4·25	—	—
St. James, Westminster	754,399	24,995	18,860	5,007	– 1·59	—	—	13,853	– 4·41
St. Luke	323,201	42,440	8,080	8,502	– 6·31	422	– 0·31	—	—
St. Margaret and St. John, Westminster.	781,912	55,539	19,548	11,126	– 3·42	—	—	8,422	– 2·58
St. Mary, Stoke Newington	194,272	30,936	4,857	6,198	– 7·66	1,341	– 1·66	—	—
St. Martin-in-the-Fields	531,162	14,616	13,279	2,928	– 1·32	—	—	10,351	– 4·68
St. Marylebone	1,527,479	142,404	38,187	28,529	– 4·48	—	—	9,658	– 1·52
St. Mary, Newington	475,638	115,804	11,891	23,200	– 11·71	11,309	– 5·71	—	—
St. Pancras	1,598,564	234,379	39,989	46,954	– 7·05	6,965	– 1·05	—	—
Shoreditch	681,449	124,009	17,036	24,843	– 8·75	7,807	– 2·75	—	—
Woolwich (Local Board)	217,580	40,848	5,440	8,183	– 9·03	2,743	– 3·03	—	—
II.—District Boards under Schedule B. to the Metropolis Management Act, 1855:									
Greenwich:									
Greenwich	296,377	57,240	7,410	33,138	– 9·35	4,110	– 3·33	—	—
St. Nicholas, Deptford	53,327	6,887	1,458			494	– 2·03	—	—
St. Paul, Deptford	495,732	101,286	12,393			7,273	– 3·52	—	—
	850,436		21,261			11,877			
Holborn:									
Saffron Hill, Liberty of	88,216	4,506	2,205	903	– 2·46	—	—	1,302	– 3·54
St. Andrew, Holborn above Bars and St. George-the-Martyr.	235,145	26,228	5,879	5,254	– 5·36	—	—	625	– 0·64
St. Sepulchre	48,922	1,972	1,223	395	– 1·94	—	—	828	– 4·06
St. Botolph Without, Aldersgate (part) (The Liberty of Glasshouse Yard).	13,764	779	344	156	– 2·72	—	—	188	– 3·28
	386,047		9,651	6,708				2,943	

PARISHES AND DISTRICTS.	Rateable Value according to the Valuation Lists in force on 6th April 1894.	Population, 1891.	Equalisation Fund of 6*d.* in the £.	Equalisation Fund Distributed among Sanitary Districts in proportion to Population.	Rate in £. of Amounts so Distributed.	Amounts to be Received from Equalisation Fund.	Rate in £. of Amounts so Received.	Amounts to be Paid to Equalisation Fund.	Rate in £. of Amounts so Paid.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	£.		£.	£.	*s. d.*	£.	*s. d.*	£.	*s. d.*
II.—District Boards under Schedule B. to the Metropolis Management Act, 1855—*continued.*									
Lee:									
Charlton	68,270	11,742	1,707	7,233	- 6·26	99	- 0·35	—	—
Eltham	51,912	5,682	1,298			48	- 0·22	—	—
Kidbrook	22,322	2,298	558			19	- 0·20	—	—
Lee	134,628	16,381	3,365			139	- 0·25	—	—
	277,133		6,928			305			
Lewisham:									
Lewisham	507,246	72,272	12,681	18,561	- 6·76	1,627	- 0·77	—	—
Penge	151,759	20,375	3,794			459	- 0·73	—	—
	659,005		16,475			2,086			
Limehouse:									
Ratcliff, Hamlet of	65,829	14,928	1,646	11,494	- 9·22	1,044	- 3·81	—	—
St. Anne, Limehouse	130,399	32,202	3,260			2,252	- 4·14	—	—
St. Paul, Shadwell	49,748	8,123	1,243			568	- 2·74	—	—
St. John of Wapping	53,311	2,123	1,333			148	- 0·67	—	—
	299,287		7,482			4,012			
Poplar:									
All Saints, Poplar	327,106	56,383	8,178	33,406	- 11·33	5,318	- 3·90	—	—
Bromley, St. Leonard	228,211	70,000	5,705			6,603	- 6·94	—	—
St. Mary Stratford, Bow	151,783	40,365	3,795			3,807	- 6·02	—	—
	707,100		17,678			15,728			
St. Giles:									
St. Giles-in-the-Fields and St. George, Bloomsbury.	420,890	39,782	10,522	7,970	- 4·54	—	—	2,552	- 1·46
St. Olave:									
St. John, Horselydown	79,864	9,812	1,997	1,966	- 5·91	—	—	31	- 0·09
St. Thomas, Southwark	16,714	752	418	151	- 2·17	—	—	267	- 3·83
St. Olave, Southwark	108,809	2,159	2,720	432	- 0·95	—	—	2,288	- 5·05
	205,387		5,135	2,549				2,586	
St. Saviour:									
Christ Church	121,622	13,264	3,041	2,657	- 5·24	—	—	384	- 0·76
St. Saviour	226,567	13,913	5,664	2,788	- 2·95	—	—	2,876	- 3·05
	348,189		8,705	5,445				3,260	
Strand:									
St. Anne, Soho	144,816	12,317	3,620	2,468	- 4·09	—	—	1,152	- 1·91
St. Clement Danes	208,485	8,492	5,212	1,701	- 1·96	—	—	3,511	- 4·04
St. Mary-le-Strand	42,786	1,549	1,070	310	- 1·74	—	—	760	- 4·26
St. Paul, Covent Garden	99,164	2,142	2,479	429	- 1·04	—	—	2,050	- 4·96
Savoy, Precinct of the	23,867	201	597	40	- 0·40	—	—	557	- 5·60
The Rolls, Liberty of	43,542	421	1,089	85	- 0·47	—	—	1,004	- 5·53
	562,660		14,067	5,033				9,034	

PARISHES AND DISTRICTS.	Rateable Value according to the Valuation Lists in force on 6th April 1894.	Population, 1891.	Equalisation Fund of 6*d.* in the £.	Equalisation Fund Distributed among Sanitary Districts in proportion to Population.	Rate in £. of Amounts so Distributed.	Amounts to be Received from Equalisation Fund.	Rate in £. of Amounts so Received.	Amounts to be Paid to Equalisation Fund.	Rate in £. of Amounts so Paid.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	£.		£.	£.	*s. d.*	£.	*s. d.*	£.	*s. d.*
II.—District Boards under Schedule B. to the Metropolis Management Act, 1855—*continued.*									
Wandsworth:									
Clapham	282,309	43,698	7,058			957	– 0·81	—	—
Putney	168,685	17,771	4,217			389	– 0·55	—	—
Streatham	349,608	42,972	8,740	31,441	– 6·74	941	– 0·65	—	—
Tooting Graveney	28,834	5,784	721			127	– 1·06	—	—
Wandsworth	290,729	46,717	7,268			1,023	– 0·84	—	—
	1,120,165		28,004			3,437			
Whitechapel:									
Christ Church	89,996	22,859	2,250			1,497	– 3·75	—	—
Holy Trinity, Minories	8,627	301	216			19	– 0·53	—	—
Mile End New Town, Hamlet of	30,945	11,303	774			696	– 5·40	—	—
Norton Folgate, Liberty of	13,086	1,449	327			89	– 1·63	—	—
Old Artillery Ground, Liberty of	8,080	2,138	202	14,909	– 8·66	131	– 3·89	—	—
St. Botolph Without, Aldgate	39,330	2,971	983			183	– 1·12	—	—
St. Mary, Whitechapel (part)	208,841	32,284	5,221			1,987	– 2·28	—	—
St. Katharine, Precinct of	10,004	182	250			11	– 0·26	—	—
Tower Without, Precinct of	4,248	933	106			57	– 3·22	—	—
	413,157		10,329			4,580			
III.—Places under Schedule C. to the Metropolis Management Act, 1855:									
Charterhouse	12,271	136	307	27	– 0·53	—	—	280	– 5·47
Furnival's Inn	5,950	121	149	24	– 0·97	—	—	125	– 5·03
Gray's Inn	16,146	253	403	51	– 0·76	—	—	352	– 5·24
Inner Temple	22,805	96	570	19	– 0·20	—	—	551	– 5·80
Lincoln's Inn	20,659	27	516	5	– 0·06	—	—	511	– 5·94
Middle Temple	14,782	95	369	19	– 0·31	—	—	350	– 5·69
Staple Inn	2,754	21	69	4	– 0·35	—	—	65	– 5·65
The Close of the Collegiate Church of St. Peter.	3,833	235	96	47	– 2·94	—	—	49	– 3·06
IV.—City of London	4,151,084	37,487	103,777	7,510	– 0·43	—	—	96,267	– 5·57
TOTAL	33,913,708	4,232,118	847,843	847,843	—	224,578	—	224,578	—

EQUALISATION OF RATES (LONDON).

RETURN showing, in connection with the London Equalisation of Rates Bill, 1894, the Names of the several Parishes included in Schedules A, B, and C to "The Metropolis Management Act, 1855," as amended by subsequent Acts, &c.; also like Particulars in respect of the City of London.

(*Mr. Shaw Lefevre.*)

Ordered, by The House of Commons, *to be Printed,*
17 *April* 1894.

[*Price* 1 *d.*]

GOVERNMENT PROPERTY IN THE COUNTY OF LONDON (CONTRIBUTIONS IN LIEU OF LOCAL RATES).

RETURN to an Order of the Honourable The House of Commons, dated 19 April 1894;—*for*,

RETURN "showing—1. The Name of each PARISH in which the GOVERNMENT occupies PROPERTY; 2. The Extent and Character of such PROPERTY; 3. The VALUATION put upon such PROPERTY for LOCAL RATING; 4. The Amount of CONTRIBUTION paid to each PARISH in the last Financial Year; and 5. SPECIAL ACTS of PARLIAMENT (if any) applicable to the Case."

Whitehall, Treasury Chambers, 21 May 1894.

JOHN T. HIBBERT.

(*Mr. Pickersgill.*)

Ordered, by The House of Commons, *to be Printed*, 22 *May* 1894.

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124.

RETURN showing—1. The Name of each PARISH in which the GOVERNMENT occupies PROPERTY; 2. The Extent and Character of such PROPERTY; 3. The VALUATION put upon such PROPERTY for LOCAL RATING; 4. The Amount of CONTRIBUTION paid to each PARISH in the last Financial Year; and 5. SPECIAL ACTS of PARLIAMENT (if any) applicable to the Case.

COUNTY OF LONDON.

UNION.	PARISH.	EXTENT AND CHARACTER OF THE GOVERNMENT PROPERTY.		Valuation [*i.e.* Net Rateable Value] put upon the Government Property for Local Rating.	Amount of Contribution paid to the Parish in the Year ended 31st March 1894.	Special Acts of Parliament (if any) applicable to the Case.	—
		EXTENT.	CHARACTER.				
		A. R. P.		£. s. d.	£. s. d.		
BETHNAL GREEN - -	Bethnal Green - -	—	Bethnal Green Museum; Postal Sorting Office - - -	313 - -	106 16 7	—	
			Telegraph Wires - - - - - - - - - -	12 - -		31 & 32 Vict. c. 110.	
CAMBERWELL - -	Camberwell - - -	—	Lambeth County Court; Branch Post Office and Sorting Office.	325 - -	103 10 3	—	
			Telegraph Wires - - - - - - - - - -	6 - -		31 & 32 Vict. c. 110.	
CHELSEA - -	Chelsea - - - -	78 0 0	Chelsea Barracks (part of); Chelsea Hospital; Royal Military Asylum; Brompton County Court; Post Office.	13,381 - -	3,634 17 2	—	
			Postal Sorting Office - - - - - - - - -	246 - -	—	—	Contribution for this property paid after 31st March.
CITY OF LONDON - -	Allhallows, Barking -	—	Telegraph Wires - - - - - - - - - -	8 - -	2 8 -	31 & 32 Vict. c. 110.	
	Allhallows, Bread-street	—	- - ditto - - - - - - - - - -	4 - -	- 17 6	- - ditto.	
	Allhallows, Honey-lane -	—	- - ditto - - - - - - - - - -	4 - -	1 1 2	- - ditto.	
	Allhallows, Lombard-street.	—	- - ditto - - - - - - - - - -	8 - -	2 - 8	- - ditto.	
	Allhallows, London-wall	—	Branch Post Office and Telegraph Office - - - -	2,000 - -	529 5 10	—	
			Telegraph Wires - - - - - - - - - -	8 - -		31 & 32 Vict. c. 110.	
	All Hallows, Staining -	—	Post Office - - - - - - - - - -	773 - -	205 18 8	—	
			Telegraph Wires - - - - - - - - - -	8 - -		31 & 32 Vict. c. 110.	
	Christchurch, Newgate-street.	—	General Post Office (part of) - - - - - -	6,144 - -	2,703 9 7	28 & 29 Vict. c. 87 & 48 & 49 Vict. c. 45.	
			Postal Order Branch Office; Newgate Prison (part of) -	3,533 - -		—	
			Telegraph Wires - - - - - - - - - -	8 - -		31 & 32 Vict. c. 110.	
	St. Alphage - - -	—	- - ditto - - - - - - - - - -	4 - -	1 4 1	- - ditto.	
	St. Andrew, Holborn -	—	- - ditto - - - - - - - - - -	1 - -	- 4 10	- - ditto.	
	St. Andrew Hubbard -	—	- - ditto - - - - - - - - - -	8 - -	2 6 -	- - ditto.	

St. Andrew-under-Shaft	—	Branch Post Office	584	155 9 8	—	
		Telegraph Wires	8		31 & 32 Vict. c. 110.	
St. Anne and Agnes	—	General Post Office (part of)	4,234 10	986 4 8	55 Geo. 3, c. 91. 28 & 29 Vict. c. 87 & 48 & 49 Vict. c. 45.	
		Telegraph Wires	4		31 & 32 Vict. c. 110.	
St. Anne, Blackfriars	—	ditto	4	1 1 10	ditto.	
St. Antholin	—	ditto	8	1 19 6	ditto.	
St. Bartholomew, Exchange.	—	ditto	16	3 16 4	ditto.	
St. Benet Fink	—	Telegraph Office; Telegraph Wires	2,372	585 11 9	ditto.	
St. Benet, Gracechurch-street.	—	Telegraph Wires	8	1 16 —	ditto.	
St. Benet, Paul's Wharf	—	Postal Savings Bank (part of)	3,354	806 19 1	—	
		Telegraph Wires	4		31 & 32 Vict. c. 110.	
St. Benet, Sherehog	—	ditto	8	2 — 2	ditto.	
St. Botolph Without, Aldersgate.	—	General Post Office (part of)	300	106 16 —	48 & 49 Vict. c. 45.	
		Branch Post Office	230		—	
St. Botolph Without Aldgate.	—	ditto	167	45 6 6	—	
St. Bride	—	ditto	625	154 13 3	—	
		Telegraph Wires	8		31 & 32 Vict. c. 110.	
St. Clement, Eastcheap	—	ditto	12	3 — 6	ditto.	
St. Dionis, Backchurch	—	ditto	8	1 18 8	ditto.	
St. Dunstan-in-the-East	—	Custom House (part of)	3,092	656 9 5	52 Geo. 3, c. 49.	
		Post Office	212		—	
		Telegraph Wires	8		31 & 32 Vict. c. 110.	The Post Office was given up at Christmas 1893.
St. Dunstan-in-the-West	—	Record Office (part of); Post Office	754	259 12 8	—	
		Courts of Justice (part of)	359		28 & 29 Vict. c. 49.	
		Telegraph Wires	9		31 & 32 Vict. c. 110.	
St. Edmund the King and Martyr.	—	ditto	4	- 19 4	ditto.	
St. Ethelburga	—	ditto	4	1 2 6	ditto.	
St. Faith	—	ditto	4	1 2 2	ditto.	
St. Gabriel, Fenchurch-street.	—	ditto	12	3 — 2	ditto.	
St. Giles Without, Cripplegate.	—	Postal Order Office; Post Office	2,125	517 19 6	—	

County of London—*continued.*

Union.	Parish.	Extent and Character of the Government Property. Extent. A. R. P.	Character.	Valuation [*i.e.* Net Rateable Value] put upon the Government Property for Local Rating. £. s. d.	Amount of Contribution paid to the Parish in the Year ended 31st March 1894. £. s. d.	Special Acts of Parliament (if any) applicable to the Case.	—
City of London (*continued.*)	St. Gregory by St. Paul	—	Post Office Savings Bank (part of); Post Office	2,192 – –	682 19 8	48 & 49 Vict. c. 45.	
			Telegraph Wires	8 – –		31 & 32 Vict. c. 110.	
	St. Helen, Bishopsgate	—	– – ditto	4 – –	1 – 2	– – ditto.	
	St. James, Garlickhithe	—	– – ditto	4 – –	1 1 4	– – ditto.	
	St. John the Baptist	—	– – ditto	4 – –	– 19 11	– – ditto.	
	St. John, Zachary	—	General Post Office (part of)	515 – –	128 13 5	55 Geo. 3, c. 91.	
			Telegraph Wires	4 – –		31 & 32 Vict. c. 110.	
	St. Katherine, Coleman	—	– – ditto	8 – –	2 12 10	– – ditto.	
	St. Katherine Cree	—	– – ditto	4 – –	—	– – ditto	No payment made during the year.
	St. Lawrence, Jewry	—	– – ditto	8 – –	2 2 6	– – ditto.	
	St. Leonard, Eastcheap	—	– – ditto	8 – –	1 17 4	– – ditto.	
	St. Leonard, Foster-lane	—	General Post Office (part of)	4,482 – –	1,179 2 4	55 Geo. 3, c. 91 & 28 & 29 Vict. c. 87.	
			Telegraph Wires	4 – –		31 & 32 Vict. c. 110.	
	St. Magnus-the-Martyr	—	– – ditto	8 – –	2 8 4	– – ditto.	
	St. Margaret, Lothbury	—	Public Works Loan Commission Office	635 – –	189 18 8	—	
			Telegraph Office; Telegraph Wires	172 – –		31 & 32 Vict. c. 110.	
	St. Margaret, New Fish-street.	—	Telegraph Wires	8 – –	2 5 8	– – ditto.	
	St. Margaret, Pattens	—	– – ditto	8 – –	1 17 6	– – ditto.	
	St. Martin, Ludgate	—	– – ditto	8 – –	2 12 4	– – ditto.	
	St. Martin, Orgars	—	– – ditto	4 – –	1 – –	– – ditto.	
	St. Martin, Outwich	—	– – ditto	12 – –	3 17 3	– – ditto.	
	St. Martin, Pomeroy	—	– – ditto	4 – –	1 1 8	– – ditto.	
	St. Martin, Vintry	—	– – ditto	4 – –	1 – 8	– – ditto.	
	St. Mary, Abchurch	—	– – ditto	4 – –	– 19 4	– – ditto.	
	St. Mary, Aldermary	—	Post Office	334 – –	84 10 8	—	
			Telegraph Wires	4 – –		31 & 32 Vict. c. 110.	

St. Mary-at-Hill	—	Custom House (part of)	2,132	124 2 –	52 Geo. 3, c. 49.	
		Telegraph Wires	8		31 & 32 Vict. c. 110.	
St. Mary, Bothaw	—	Post Office	634	168 4 2	—	
		Telegraph Wires	4		31 & 32 Vict. c. 110.	
St. Mary, Colechurch	—	ditto	12	3 7 –	ditto.	
St. Mary-le-Bow	—	ditto	4	1 – 6	ditto.	
St. Mary Magdalen, Milk-street.	—	ditto	4	1 – 10	ditto.	
St. Mary Magdalen, Old Fish-street.	—	Post Office	1,400	352 18 4	—	
St. Mary, Somerset	—	Telegraph Wires	4	1 – 6	31 & 32 Vict. c. 110.	
St. Mary, Woolchurch Haw.	—	ditto	16	3 16 8	ditto.	
St. Mary, Woolnoth	—	District Post Office	733	199 10 5	—	
		Telegraph Wires	4		31 & 32 Vict. c. 110.	
St. Michael, Bassishaw	—	ditto	8	2 1 –	ditto.	
St. Michael, Cornhill	—	Post Office	504	60 15 8	—	The Post Office was occupied only three months of the year.
		Telegraph Wires	8		31 & 32 Vict. c. 110.	
St. Michael, Crooked-lane	—	ditto	4	1 – 10	ditto.	
St. Michael-le-Querne	—	General Post Office (part of)	800 (for ward rate.) 305 (for poor rate.)	142 8 6	55 Geo. 3, c. 49.	
		Telegraph Wires	4		31 & 32 Vict. c. 110.	
St. Michael, Paternoster Royal.	—	ditto	8	2 2 –	ditto.	
St. Michael, Wood-street	—	ditto	4	1 1 9	ditto.	
St. Mildred, Poultry	—	ditto	16	4 9 4	ditto.	
St. Nicholas, Acons	—	ditto	4	– 19 4	ditto.	
St. Olave, Jewry	—	National Debt Office	1,280	297 – 4	—	
		Telegraph Wires	4		31 & 32 Vict. c. 110.	
St. Pancras, Soper-lane	—	ditto	4	1 1 6	ditto.	
St. Peter, Cornhill	—	ditto	12	2 17 6	ditto.	
St. Peter-le-Poer	—	ditto	8	2 3 6	ditto.	
St. Peter, Paul's Wharf	—	Post Office Savings Bank (part of)	584	141 3 –	—	
		Telegraph Wires	4		31 & 32 Vict. c. 110.	
St. Peter, Westcheap	—	Post Office	167	31 13 2	—	
St. Sepulchre Without Newgate.	—	Newgate Prison (part of)	225	52 19 5	—	
		Telegraph Wires	1		31 & 32 Vict. c. 110.	

COUNTY OF LONDON—*continued.*

UNION.	PARISH.	EXTENT AND CHARACTER OF THE GOVERNMENT PROPERTY.		Valuation [*i.e.* Net Rateable Value] put upon the Government Property for Local Rating.	Amount of Contribution paid to the Parish in the Year ended 31st March 1894.	Special Acts of Parliament (if any) applicable to the Case.	—
		EXTENT.	CHARACTER.				
		A. R. P.		£. s. d.	£. s. d.		
CITY OF LONDON (*continued.*)	St. Stephen, Coleman-street.	—	Telegraph Office; Telegraph Wires	2,016 – –	500 15 –	31 & 32 Vict. c. 110.	
	St. Swithin	—	Telegraph Wires	4 – –	1 – 1	ditto.	
	St. Thomas the Apostle	—	ditto	8 – –	2 1 –	ditto.	
	St. Vedast	—	ditto	4 – –	1 2 –	ditto.	
	Whitefriars	—	Postal Telegraph Delivery Office	200 – –	59 7 6	—	
FULHAM	Fulham	—	Hammersmith Police Court; Post Office and Sorting Office	327 – –	110 7 3	—	
	Hammersmith	20 0 0	Wormwood Scrubs Prison (not completed when Valuation was made); Post Office and Sorting Office.	2,160 – – (provisional.)	684 5 6	—	
			Telegraph Wires	20 – –		31 & 32 Vict. c. 110.	
GREENWICH	Deptford, St. Nicholas	8 2 0	Naval Store Yard, and part of Victualling Yard	2,200 – –	586 13 4	—	
	Deptford, St. Paul	27 0 0	Part of Victualling Yard; Post Office	6,787 – –	2,007 16 5	—	
	Greenwich	223 3 25	Royal Hospital (Naval College, &c., exclusive of the portion in the occupation of the Seamen's Hospital Society); the Park, including the Royal Observatory and the Lodges; County Court; Post Offices.	9,120 – –	2,964 – –	—	The pasture of park, being let and rated, is not included in this valuation.
HACKNEY	Hackney	—	Dalston Police Court; Post Office and Sorting Offices; Inland Revenue Office.	531 10 –	155 – 5	—	
HAMPSTEAD	Hampstead	34 2 34	Regent's Park and Primrose Hill (part of); Post Offices and Sorting Offices.	333 – –	109 17 11	—	The pasture, being let and rated, is not included in this valuation.
			Telegraph Wires	18 – –		31 & 32 Vict. c. 110.	
HOLBORN	Clerkenwell	—	Parcel Post Depôt and Telegraph Factory (not completed); Branch Post Office; Clerkenwell Police Court.	3,030 – – (provisional.)	962 18 4	—	
	Gray's Inn	—	Nautical Almanac Office	126 – –	22 3 3	—	
	St. Andrew, Holborn, above Bars, and St. George-the-Martyr.	—	Part of Patent Office (not completed); Branch Post Office; Animal Vaccine Station; Inland Revenue Office.	2,449 – – (provisional.)	398 13 5	—	Full contribution not paid within the year.

	St. Luke	—	Worship Street Police Court; Militia Barracks; Branch Post Office.	685 – –	209 12 1	—		
			Telegraph Wires	49 – –		31 & 32 Vict. c. 110.		
	St. Sepulchre	—	Branch Post Office	234 – –	58 – 3	—		
	Staple Inn	—	Patent Office (part of)	1,079 – –	228 5 8	—		
ISLINGTON	St. Mary, Islington	20 1 26	Pentonville Prison; Holloway Prison; County Court; Post Offices and Sorting Offices; Telegraph Factory; Offices of Surveyor of Taxes.	4,206 – –	1,105 7 1	—		
			Telegraph Office	40 – –		31 & 32 Vict. c. 110.		
KENSINGTON	Kensington	62 2 0	Kensington Palace Barracks; Post Offices; South Kensington Museum and Art Schools; Natural History Museum; Brompton Cemetery; Inland Revenue Office.	12,376 – –	3,381 9 4	—		
			Telegraph Wires	14 – –		31 & 32 Vict. c. 110.		
LAMBETH	Lambeth	24 1 0	Brixton Military Prison; Lambeth Police Court; Post Offices, Parcel Post Offices, and Sorting Offices.	1,595 – –	493 18 11	—		
			Telegraph Wires	7 – –		31 & 32 Vict. c. 110.		
LEWISHAM	Eltham	—	Herbert Hospital (part of)	43 – –	13 5 2	—		
	Lee	—	Telegraph Wires	1 – –	– 7 1	31 & 32 Vict. c. 110.		
	Lewisham	—	Post Office; Postal Sorting Offices	197 – –	66 16 8	—		
			Telegraph Wires	30 – –		31 & 32 Vict. c. 110.		
MILE END OLD TOWN	Mile End Old Town	—	Thames Police Court; Postal Sorting Office; Inland Revenue Office.	269 – –	96 3 4	—		
			Telegraph Wires	20 – –		31 & 32 Vict. c. 110.		
PADDINGTON	Paddington	78 0 0	Kensington Gardens (part of) and Lodge; Wharf; Branch Post Offices and Sorting Offices.	2,412 – –	197 3 3	—		
			North Lodge, Kensington Palace Gardens	18 – –		—	Full contribution not paid within the year.	
			Telegraph Wires	24 – –		31 & 32 Vict. c. 110.		
POPLAR	Bromley, St. Leonard	—	County Court; Excise Offices	227 – –	86 16 9	—		
			Telegraph Wires	12 – –		31 & 32 Vict. c. 110.		
	Poplar	—	Postal Sorting Office	55 – –	18 9 –	—		
	St. Mary, Stratford-le-Bow.	—	Post Office	80 – –	38 9 2	—		
			Telegraph Wires	18 – –		31 & 32 Vict. c. 110.		

County of London—*continued.*

Union.	Parish.	Extent and Character of the Government Property.		Valuation [*i.e.* Net Rateable Value] put upon the Government Property for Local Rating.	Amount of Contribution paid to the Parish in the Year ended 31st March 1894.	Special Acts of Parliament (if any) applicable to the Case.	—
		Extent.	Character.				
		A. R. P.		£. s. d.	£. s. d.		
St. George's - -	St. George, Hanover-square.	283 0 0	Royal Army Clothing Depôt; Chelsea Barracks (part of); District Post Office; Branch Post Offices; Hyde Park (part of), and Lodges and other Buildings; Kensington Gardens (part of), and Lodges and other Buildings.	5,580 - -	2,216 4 7	—	Includes a special contribution of 913*l.* 17*s.* a year towards the lighting and maintenance of the roads adjoining the parks. The pasture in Hyde Park and Kensington Gardens, being let and rated, is not included in this valuation.
			Telegraph Wires - - - - - - - - - -	12 - -		31 & 32 Vict. c. 110.	
	St. Margaret and St. John, Westminster.	11 3 18	Knightsbridge Barracks and Married Soldiers' Quarters, Wellington Barracks, Victoria Lodging House, and Foot Guards' Hospitals.	49,303 - -	11,656 - 10	—	Includes a special contribution of 107*l.* 18*s.* 4*d.* a year towards the lighting and paving of the road on the south side of Hyde Park and Kensington Gardens. The pasture, being let and rated, is not included in the valuation.
		29 2 0	St. James's Park (part of) and Lodges - - - -				
		87 3 0	Hyde Park (part of) and Lodges - - - - -				
		164 2 0	Kensington Gardens (part of) and Lodges - - - -				
			Kensington Palace (part of); Official Residences in Houses of Parliament; Home, Foreign, and Colonial Offices; Local Government Office; Treasury Buildings; various other Government Offices; Horse Guards (part of); South Kensington Museum (part of); Westminster Police Court; Post Offices, &c.				
			India Office - - - - - - - - - - -	2,900 - -	Contribution paid out of Indian Revenue.		
St. Giles-in-the-Fields and St. George, Bloomsbury.	St. Giles-in-the-Fields and St. George, Bloomsbury.	8 0 0	British Museum; District Post Office; Land and Middlesex Registry; Admiralty Pattern Store.	4,518 - -	1,192 19 11	—	
St. Marylebone - -	St. Marylebone - -	361 3 8	Regent's Park and Primrose Hill (part of) and Lodges -	3,572 - -	1,231 12 10	—	Includes a special contribution of 275*l.* a year towards the lighting and paving of the road between Primrose Hill and Regent's Park. The pasture, being let and rated, is not included in this valuation.
		4 2 7	St. John's Wood Barracks; District Post Office; Branch Offices and Sorting Office; Marylebone and Bloomsbury County Courts; Police Court; Inland Revenue Offices -				
			Telegraph Wires - - - - - - - - - -	20 - -		31 & 32 Vict. c. 110.	

St. Olave's	St. Mary, Rotherhithe	—	Customs Stores; Postal Sorting Office	215 – –	77 18 9	—	
	St. Olave, Southwark	—	Custom House; Office of Surveyor of Taxes	155 – –	49 1 8	—	
St. Pancras	St. Pancras	6 2 33	Regent's Park Barracks (recently re-constructed)	2,000 – –	Contribution not paid within the year.	—	
		45 0 27	Regent's Park and Primrose Hill (part of), and Lodges; Crown Wharf; District Post Office, Branch and Sorting Offices; Inland Revenue Offices.	1,453 – –	642 12 1	—	Includes a special contribution of 125*l.* a year towards the lighting and paving of the road between Primrose Hill and Regent's Park. The pasture, being let and rated, is not included in this valuation.
			Telegraph Stores Depôt	326 – –		31 & 32 Vict. c. 110.	
St. Saviour's	Christchurch	—	Telegraph Wires	1 – –	– 3 6	31 & 32 Vict. c. 110.	
	Newington	—	Southwark County Court; South Eastern District Post Office and Sorting Office.	999 – –	176 19 8	—	
	St. George-the-Martyr	—	Police Court; Inland Revenue Offices	550 – –	174 3 4	—	
			Telegraph Wires	3 – –		31 & 32 Vict. c. 110.	
	St. Saviour	—	Part of Parcel Post Office	202 – – (provisional).	46 12 4	—	
			Telegraph Wires	4 – –		31 & 32 Vict. c. 110.	
	St. Thomas	—	Part of Parcel Post Office	834 – – (provisional).	205 13 2	—	
Shoreditch	Shoreditch	—	County Court; Militia Premises	143 – –	40 7 4	—	
			Telegraph Wires	16 – –		31 & 32 Vict. c. 110.	
Stepney	Ratcliffe	—	Telegraph Wires	5 10 –	1 2 1	31 & 32 Vict. c. 110.	
	St. Ann, Limehouse	—	– – ditto	5 – –	1 12 6	– – ditto.	
	St. John, Wapping	—	Custom House	170 – –	49 11 8	—	
	St. Paul, Shadwell	—	Telegraph Wires	2 – –	– 14 2	31 & 32 Vict. c. 110.	

County of London—*continued.*

Union.	Parish.	Extent and Character of the Government Property.		Valuation [*i.e.* Net Rateable Value] put upon the Government Property for Local Rating.	Amount of Contribution paid to the Parish in the Year ended 31st March 1894.	Special Acts of Parliament (if any) applicable to the Case.	—
		Extent.	Character.				
		A. R. P.		£. s. d.	£. s. d.		
Strand	Liberty of the Rolls	—	Record Office (part of); Patent Office Warehouse; Post Office.	5,553 – – (provisional).	1,749 19 4	—	Part (rateable value, 1,300*l.*) pulled down and in course of reconstruction.
			Courts of Justice (part of)	2,194 – –		28 & 29 Vict. c. 49.	
			Telegraph Wires	1 – –		31 & 32 Vict. c. 110.	
	St. Clement Danes	—	Bankruptcy Court and Offices; Official Receivers' Office	5,000 – –	4,659 12 5	—	
			Courts of Justice (part of)	10,377 – –		28 & 29 Vict. c. 49.	
			Telegraph Wires	7 – –		31 & 32 Vict. c. 110.	
	St. Martin-in-the-Fields	90 0 0	St. James's Palace (part of); St. George's Barracks, Admiralty Offices, and Official Residences; Post Office; Telegraph Office; Waterworks; St. James's Park (part of) and Lodges; Green Park and Lodges; National Gallery; Horse Guards (part of); Government Offices; Westminster County Court; Bow-street Police Court (part of).	29,054 – –	7,191 15 5	—	The pasture in the parks, being let and rated, is not included in this valuation.
			Telegraph Wires	31 – –		31 & 32 Vict. c. 110.	
	St. Mary-le-Strand	—	Somerset House (part of)	8,800 – –	2,496 3 8	—	
			Telegraph Wires	12 – –		31 & 32 Vict. c. 110.	
	Savoy Precinct	—	Somerset House (part of)	1,200 – –	341 8 4	—	
			Telegraph Wires	6 – –		31 & 32 Vict. c. 110.	
	St. Paul, Covent Garden	—	Bow-street Police Court (part of); Post Office	1,807 – –	474 6 9	—	

Wandsworth and Clapham.	Battersea	—	Police Court; Postal Sorting Offices	440 – –	166 8 4	—
			Telegraph Wires	20 – –		31 & 32 Vict. c. 110.
	Clapham	—	Branch Post Office	90 – –	28 2 6	—
	Putney	236 3 37	Richmond Park (part of); Branch Post Office	361 – –	108 14 2	—
			Telegraph Wires	1 – –		31 & 32 Vict. c. 110.
	Wandsworth	—	Prison; County Court; Sorting Office	1,776 – –	510 5 8	—
Westminster	St. Anne, Soho	—	Parcel Post Office	917 – –	248 7 1	—
	St. James, Westminster	—	Burlington House (portions in occupation of the London University and of the Government); Geological Museum; War Office; Office of Board of Agriculture; Marlborough-street Police Court; Post Offices.	12,718 – –	2,596 11 10	—
Whitechapel	Norton Folgate	—	Branch Post Office	145 – –	42 5 10	—
	St. Botolph Without, Aldgate.	5 0 0	The Mint; Recruiting Office	4,310 – –	1,310 19 2	—
	Tower of London (extra-parochial).	28 1 35	The Tower of London	4,000 – –	543 – 2	—
	Whitechapel	—	County Court; District Post Office; Board of Trade Warehouse.	808 – –	229 2 2	—
Woolwich	Charlton	143 2 8	Part of Woolwich Common; Royal Horse Infirmary; Remount Stables; Hut Barracks; small part of Herbert Hospital; Compass Observatory; Post Office.	1,688 10 –	533 12 5	43 Geo. 3, c. 65.
	Kidbrooke	16 0 0	Herbert Hospital (part of)	1,900 – –	571 13 4	—
	Plumstead	652 2 36	Royal Arsenal (part of); Practice Range; Stores and Magazines; Plumstead Common and Marshes.	23,644 – –	7,873 6 8	—
	Woolwich	431 2 0	Royal Arsenal (part of); Royal Artillery Barracks; Army Service Corps Barracks; Grand Depôt Barracks; Royal Engineer Barracks; Cambridge Barracks and Red Barracks; part of Woolwich Common and Official Residences thereon; Royal Military Academy; Commanding Royal Engineer's House; Royal Engineer Office and Yard; Commandant's House; Rotunda and Repository; Schools, &c.; Old Dockyard; County Court; Police Court; Post Offices.	42,264 – –	13,891 15 –	34 Geo. 3, c. 76. 37 Geo. 3, c. 66. 42 Geo. 3, c. 89. 43 Geo. 3, c. 35. 44 Geo. 3, c. 79.

This is the amount of the contribution to general and sewer rates only.

GOVERNMENT PROPERTY IN THE COUNTY OF LONDON (CONTRIBUTIONS IN LIEU OF LOCAL RATES).

RETURN showing—1. The Name of each PARISH in which the GOVERNMENT occupies PROPERTY; 2. The Extent and Character of such PROPERTY; 3. The VALUATION put upon such PROPERTY for LOCAL RATING; 4. The Amount of CONTRIBUTION paid to each PARISH in the last Financial Year; and 5. SPECIAL ACTS of PARLIAMENT (if any) applicable to the Case.

(*Mr. Pickersgill.*)

Ordered, by The House of Commons, *to be Printed,*
22 *May* 1894.

[*Price* 1½ *d.*]

124. *Under* 2 *oz.*

LONDON COUNTY COUNCIL.

RETURNS RELATING TO THE COUNCIL.

I.—RETURN (in pursuance of Act 32 & 33 Vict. c. 102, s. 49) showing, up to 31st March 1894,—

1. The Amount of Consolidated Stock;
2. The Application of the Money raised by such Stock;
3. The Sums carried to the Consolidated Loans Fund;
4. The Application of the Consolidated Loans Fund; and
5. An Estimate of the Expenditure of the Council for all purposes, for the Year ending 31st March 1895.

II.—RETURN (in pursuance of Act 38 & 39 Vict. c. 65, s. 13) showing, up to 31st March 1894,—

1. All Moneys raised by the Metropolitan Board of Works and the Council since the passing of the Act, for the Purposes mentioned in the Act;
2. Particulars in relation to every Parish, District, Union, or Place, in respect whereof a Loan has been obtained from the Metropolitan Board of Works or the Council since the passing of the Act.

Treasury Chambers,
1 June 1894.

JOHN T. HIBBERT.

(PRESENTED PURSUANT TO ACTS OF PARLIAMENT.)

Ordered, by The House of Commons, *to be Printed,*
4 *June* 1894.

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RETURNS RELATING TO THE COUNCIL.

I.—RETURN (in pursuance of Act 32 & 33 Vict. c. 102, s. 49) showing, up to 31st March 1894,—1. The Amount of Consolidated Stock; 2. The Application of the Money raised by such Stock; 3. The Sums carried to the Consolidated Loans Fund; 4. The Application of the Consolidated Loans Fund; and 5. An Estimate of the Expenditure of the London County Council for all Purposes, for the Year ending 31st March 1895.

1.—Amount of Consolidated Stock.

	£. s. d.	£. s. d.
Outstanding on 31st March 1893 (*vide* prior Return, No. 351, Session 1893)	30,011,637 13 11	
Created during the year ended 31st March 1894	1,500,000 – –	
		31,511,637 13 11

2.—Application of the Money raised by such Stock.

			£. s. d.	£. s. d.
(*a*) Gross Amount of Money raised;				
On Stock created up to 31st March 1893 (*vide* prior Return, No. 351, Session 1893)				29,289,957 7 3
On Stock created during year ended 31st March 1894				1,343,577 16 10
			£.	30,633,535 4 1
(*b*) Application of the same:				
Up to 31st March 1893 (*vide* prior Return, No. 351, Session 1893)				29,408,870 17 –
Up to 31st March 1894:				
Contributions to Vestries and District Boards, towards Local Street Improvements and Bridges			14,498 13 10	
Shepherdess Walk Improvement			2 4 6	
Improvements &c., under Special Powers:	£. s. d.			
Canterbury Road Bridge (Act of 1887)	13 10 10			
Shaftesbury Memorial Fountain (Metropolitan Improvements Act of 1889)	1,053 4 6			
Completed Improvements—Streets Acts of 1872, 1877 and 1883	456 18 6			
			1,523 13 10	
Additional Office Accommodation			12,060 – –	
Transfer to the Consolidated Loans Fund for value of land in Rosebery Avenue taken as an open space (Amount received from Her Majesty's Postmaster General, under Post Office Sites Act of 1889)			10,000 – –	
Transfers to the following Accounts in respect of Improvements, &c.:	£. s. d.			
Dwelling House Improvement Fund	107,238 4 6			
Fire Brigade	81,368 12 4			
Main Drainage and Main Sewers	84,993 9 7			
Parks and Open Spaces	51,519 9 5			
Bridges (Act of 1881)	4,469 18 11			
Woolwich Ferry	42,890 10 9			
Thames Tunnel	270,644 3 3			
Streets (Act of 1885)	5,080 12 11			
Isle of Dogs Bridges	5,656 12 9			
Carried forward £.	653,861 14 5		38,084 12 2	29,408,870 17 –

2.—APPLICATION of the Money raised by such Stock—*continued.*

(*b*) Application of the same—*continued.*	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	653,861 14 5	38,084 12 2	29,408,870 17 –
Transfers to the following Accounts in respect of Improvements, &c.—*continued.*			
London Open Spaces (Act of 1893) -	64,911 8 5		
Victoria Enbankment Lighting - -	65 4 7		
Workshops and Storeyards - -	39,872 17 –		
Sandy's Row - - - - -	4,330 – 9		
Removal of Gates (Act of 1890) - -	6,700 – –		
„ „ (Act of 1893) - -	3,703 16 4		
Asylums - - - - - -	145,454 11 3		
Industrial Schools - - - -	2,235 19 6		
Weights and Measures - - -	3,771 10 4		
Barking-road Bridge Approach -	13,307 4 8		
Lea Bridge, Essex - - - -	5 2 –		
Lee Bridge, Kent - - - -	578 6 1		
Tramways Purchase - - - -	3,003 9 -		
Joint Improvements:			
Hampstead - - - -	2,892 11 4		
Church-street, Fulham - -	3 9 4		
Railway Bridges, Battersea -	2,300 – –		
Fortess road - - - -	16,971 5 9		
	963,968 10 9		
Less,—Receipt from Consolidated Loans Fund of sums advanced to sundry Capital Accounts in respect of the Year to 31st March 1893:			
£. s. d.			
Fire Brigade - - - 36,466 15 5			
Main Drainage and Main Sewers - - - 83,799 15 11			
Parks and Open Spaces 21,640 16 1			
Streets (Act of 1885) - 120 5 –			
Asylums - - - 10,457 16 4			
Industrial Schools - - 314 9 –			
Weights and Measures - 157 15 2			
	152,957 12 11		
		811,010 17 10	
Loans advanced:			
School Board for London - - -	500,000 – –		
Managers of Metropolitan Asylum District	67,836 – –		
		567,836 – –	
Expenses *re* Loan of 1893, Commission, Receiving charge, Advertisements and Stamps - - - - - -		2,708 15 4	
		1,419,640 5 4	
Less,—Amount returned by St. Luke's, Middlesex, Vestry, in respect of Contribution by the late Metropolitan Board of Works towards Bridgewater Gardens Improvement - -		75 – –	
			1,419,565 5 4
			30,828,436 2 4
Balance overdrawn on 31st March 1894 - - - - - - - - -			194,900 18 3
		£.	30,633,535 4 1

3.—Sums carried to the Consolidated Loans Fund.

	£. s. d.	£. s. d.
Balance in hand on 31st March 1893 (*vide* prior Return, No. 351 of 1893)		228,549 2 2
Received since 31st March 1893:		
Rents on various Improvements, and Deposits	93,371 14 3	
Sale of Ground Rents and Building and other Materials	26,658 17 3	
Interest on Cash Balances and Deposits, and on investments on security of Treasury Bills	9,852 17 5	
Interest on Loans:		
Managers of Metropolitan Asylum District — £. 45,666 12 2		
School Board for London — 168,383 4 1		
Receiver for the Metropolitan Police District — 4,961 5 —		
Vestries and District Boards — 66,893 10 5		
Local Boards — 2,344 11 4		
Poor Law Guardians — 70,999 3 9		
Burial Boards — 3,814 15 5		
Commissioners of Baths, &c. — 13,946 17 9		
Commissioners of Libraries, &c. — 3,253 6 10		
Managers of School Districts — 4,803 10 4		
Churchwardens and Overseers — 543 5 —		
	385,610 2 1	
Interest on sums advanced to Capital Accounts (General County)	28,075 7 8	
Interest on charge against the Tottenham and Wood Green Joint Drainage Committee of 30,000*l.*, the amount fixed as the proportionate Capital Cost of the Main Drainage System (under the Tottenham and Wood Green Sewerage Act, 1891)	1,050 — —	
Repayment of Loans—Instalments:		
Managers of Metropolitan Asylum District — £. 47,895 — —		
School Board for London — 114,199 — —		
Receiver for the Metropolitan Police District — 3,000 — —		
Vestries and District Boards — 167,042 5 9		
Local Boards — 2,706 3 —		
Poor Law Guardians — 98,344 18 4		
Burial Boards — 4,425 12 10		
Commissioners of Baths, &c. — 19,542 10 3		
Commissioners of Libraries, &c. — 3,975 6 6		
Managers of School Districts — 10,920 9 8		
Churchwardens and Overseers — 730 11 9		
	472,781 18 1	
Instalments in repayment of advances to Capital Accounts of the Council	43,290 9 1	
	516,072 7 2	
Premium on early repayment of Loan (St. Giles' District Board)	44 14 1	
Instalments in respect of Expenses incurred on behalf of Owners of Property, Thames Floods Prevention Works	2 14 6	
Unclaimed Dividends on Metropolitan Consolidated Stock (under Act 48 & 49 Vict. c. 50)	88 7 10	
Purchase money for grant of right of way over land, Bermondsey-street	10 — —	
Annuity received from Middlesex County Council, in repayment of sum due on apportionment of property, debts and liabilities of former County of Middlesex (Local Government Act, 1888)	4,531 10 2	
Transfer from General County Account for interest on advances to the Works Department of the Council for purchase of materials and plant	213 15 —	
Transfer from Dwelling House Improvement Fund for Interest and Sinking Fund in respect of expenditure on Parker-street Lodging House and Dufferin-street Costermongers' Dwellings	1,582 6 1	
Amount raised for Interest and Sinking Fund, in respect of Main Drainage Debt, from Hornsey, South Hornsey and Beckenham Local Boards, and Tottenham and Wood Green Joint Drainage Committee	6,296 10 10	
Amount raised in the County Rate, and brought into account during the year 1893-94	988,206 3 3	
		2,061,697 7 7
	£.	2,290,246 9 9

4.—Application of the Consolidated Loans Fund.

	£.	s.	d.	£.	s.	d.
Repayment of Money borrowed by the Metropolitan Board of Works				25,533	6	8
" " " " former Counties of Middlesex, Surrey, and Kent				45,046	16	10
Interest, &c.:						
Dividends on Metropolitan Consolidated Stock	994,959	2	3			
Composition for Stamp Duty, &c.	2,102	3	9			
				997,061	6	–
Discount allowed on Instalments of Loan of 1893 paid in anticipation				972	7	6
Interest on Money borrowed by the Metropolitan Board of Works				4,531	14	1
Interest on Money borrowed by the former Counties of Middlesex, Surrey, and Kent				20,518	1	5
Rents, Rates, Taxes, and Repairs to Premises occupied by Tenants of the Council, and Expenses of Sales of Property				3,309	10	3
Commission on purchase of Treasury Bills				94	10	5
Interest on Temporary Loan				1,172	5	3
Loans Advanced:	£.	s.	d.			
Vestries and District Boards	345,440	–	–			
Poor Law Guardians	178,600	–	–			
Commissioners of Baths, &c.	82,650	–	–			
Commissioners of Libraries, &c.	16,170	–	–			
Managers of Metropolitan Asylum District	88,325	–	–			
Burial Boards	25,000	–	–			
Managers of School Districts	8,500	–	–			
Churchwardens and Overseers	10,600	–	–			
				755,285	–	–
Transfer to other Accounts, for use at Interest pending Application of the Money to Redemption of Debt, under Act 55 & 56 Vict. c. ccxxxvii, s. 12 (vi.):	£.	s.	d.			
Fire Brigade	36,466	15	5			
Main Drainage and Main Sewers	83,799	15	11			
Parks and Open Spaces	21,640	16	1			
Streets (Act of 1885)	120	5	–			
Asylums	10,457	16	4			
Industrial Schools	314	9	–			
Weights and Measures	157	15	2			
				152,957	12	11
				2,006,482	11	4
Balance, on 31st March 1894				283,763	18	5
			£.	2,290,246	9	9

5.—Estimate of the Expenditure of the Council for the Year ending 31st March 1895.

(*a*) Maintenance:	£. s. d.	£. s. d.
1.—Estimate of Expenditure for Charges on the Exchequer Contribution:		
Metropolitan Police	492,300 – –	
Revising Barristers' Costs	1,265 – –	
Payments to Guardians and others in substitution for Local Grants formerly made by Parliament, and to Croydon Union for Costs of Union Officers	172,532 – –	
Payments to Local Authorities in respect of Medical Officers of Health and Sanitary Inspectors	17,015 – –	
Technical Education	57,000 – –	
		740,112 – –
2.—Estimate of Expenditure for General Working and other Expenses:		
Interest on Money borrowed:	£. s. d.	
Dividends on Metropolitan Consolidated Stock already created	1,011,657 – –	
Dividends on Stock which may be created during the year	28,125 – –	
Interest on Miscellaneous Loans raised prior to Loans Act of 1869	3,188 – –	
Interest on Liabilities transferred from former counties of Surrey, Middlesex and Kent	18,787 – –	
Interest on Temporary Loans	1,000 – –	
Discount on prompt payment of Instalments of Metropolitan Consolidated Stock	1,000 – –	
	1,063,757 – –	
Metropolitan Consolidated Stock, Incidental Expenses	15,865 – –	
Rents, Drawbacks, and Costs of Collection and Commission on Purchase of Treasury Bills	2,590 – –	
Indoor Pauper Grants to Guardians	326,809 – –	
Registration of Electors, Moiety of Expenses under the Registration Acts, 1843 to 1888	14,400 – –	
Judicial Expenses:	£. s. d.	
London Quarter Sessions, Salary of Chairman	1,500 – –	
Criminal Prosecutions	20,800 – –	
Central Criminal Court. Proportion of Salaries and of Sundry Expenses	5,200 – –	
Judicial Salaries	12,396 – –	
Sessions Houses, Maintenance and Incidentals	2,311 – –	
	42,207 – –	
Election of Council	9,500 – –	
Maintenance Charges:	£. s. d.	
Bridges and Woolwich Ferry	33,790 – –	
Fire Brigade	149,750 – –	
Thames Embankments and Subways	13,070 – –	
Main Roads	8,560 – –	
Main Drainage	227,360 – –	
Parks and Open Spaces	99,965 – –	
Shaftesbury Memorial Fountain	670 – –	
Pauper Lunatics	60,335 – –	
Industrial Schools	26,095 – –	
	619,595 – –	
Carried forward £.	2,094,723 – –	740,112 – –

5.—ESTIMATE of the Expenditure of the Council for the Year ending 31st March 1895—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	2,094,723 – –	740,112 – –
2. ESTIMATE for General Working and other Expenses—*continued.*		
Expenses under Special Acts of Parliament:	£. s. d.	
Coroners - - - - - - - - - -	24,085 – –	
Contagious Diseases (Animals) - - - -	10,825 – –	
Weights and Measures - - - - -	13,995 – –	
Electric Lighting - - - - - -	1,205 – –	
Dangerous Structures - - - - -	10,020 – –	
Factories and Workshops - - - - -	700 – –	
Inspection of Railway Stations - - - -	500 – –	
Theatres and Music Halls, and Music and Dancing Licenses - - - - - - - - -	1,740 – –	
Gas Testing - - - - - - - -	3,150 – –	
Gas Meter Testing - - - - - -	3,720 – –	
Petroleum Licensing - - - - - -	535 – –	
Explosives - - - - - - - - -	535 – –	
Infant Life Protection - - - - -	450 – –	
Offensive Trades - - - - - -	1,350 – –	
Public Health - - - - - - - -	500 – –	
Drowned Bodies - - - - - -	100 – –	
Constant Water Supply - - - - -	100 – –	
Thames Floods Prevention - - - - -	660 – –	
Tramways - - - - - - - - -	450 – –	
Housing of the Working Classes - - -	3,250 – –	
Municipal Lodging House and Dwellings (deficiency)	832 – –	
Overhead Wires - - - - - - - -	550 – –	
Building Act and Sky Signs - - - -	500 – –	
Shop Hours - - - - - - - -	300 – –	
	80,052 – –	
Rating and Local Government Expenses - - - - - -	6,000 – –	
Water Inquiries - - - - - - - - - -	3,500 – –	
Market Inquiries - - - - - - - - - -	250 – –	
Endowed Charities Inquiry - - - - - - - - -	750 – –	
Royal Commission on the Amalgamation of the City and County of London - - - - - - - - - - - -	100 – –	
General Investigations - - - - - - - - - -	1,000 – –	
Contributions towards County Registers of Electors of Middlesex, Surrey, and Kent - - - - - - - - - - -	200 – –	
Establishment, Law and Parliamentary Charges, Printing, &c. - -	127,315 – –	
Pensions and Superannuation Allowances - - - - - -	36,113 – –	
Redemption of Debt - - - - - - - - -	522,273 – –	
		2,872,276 – –
How provided for:	£. s. d.	
By Balances from Rates of prior years, less amount reserved for Working Balances - - - - - - - -	35,380 – –	
„ Amount receivable out of Local Taxation Account at the Bank of England, for Licenses, Probate Duty, and Beer and Spirit Duties - - - - - - -	1,024,000 – –	
„ Interest on Loans, Cash Balances, &c. - - - - -	382,950 – –	
„ Rents - - - - - - - - - - - -	91,813 – –	
„ Contributions and other Receipts towards Expenses of Fire Brigade - - - - - - - - - -	44,005 – –	
„ Fees, Fines, and Miscellaneous Receipts - - - - -	61,650 – –	
„ County Contributions, required to be raised in 1894-95 -	1,972,590 – –	
£.	3,612,388 – –	£. 3,612,388 – –

5.—ESTIMATE of the Expenditure of the Council for the Year ending 31st March 1895—*continued.*

(*b.*) CAPITAL:	£. s. d.	£. s. d.
AMOUNT to which the Expenditure by the London County Council in carrying out Improvements, Fire Brigade, &c., by Loan on Security of the Metropolitan Consolidated Stock, is proposed to be limited in 1894-95 by the Annual Money Bill of the present Session:		
Fire Brigade	104,600 – –	
Parks, Gardens, and Open Spaces	131,195 – –	
Thames Tunnel (Blackwall)	512,250 – –	
Housing of the Working Classes	400,000 – –	
Accommodation for Inquests (under Public Health Act, 1891)	22,450 – –	
Contagious Diseases (Animals) Acts and Glanders or Farcy Order, 1892	15,250 – –	
London Streets (Removal of Gates) Act, 1893	6,000 – –	
Minor Improvements, Contributions to Local Improvements, &c.	100,000 – –	
Metropolitan Board of Works (Various Powers) Act, 1885	24,575 – –	
Metropolitan Board of Works (Various Powers) Act, 1887	5,000 – –	
Metropolitan Improvements Act, 1889	5,265 – –	
London Council (General Powers Act), 1890	1,200 – –	
London Council (General Powers) Act, 1891	78,350 – –	
London County Council (General Powers) Act, 1892	56,000 – –	
London County Council (General Powers) Act, 1893	9,000 – –	
London Open Spaces Act, 1893	18,500 – –	
Lunatic Asylums	326,497 – –	
Industrial Schools	1,800 – –	
Weights and Measures, Offices and Standards	24,500 – –	
Sites, Buildings, &c., and Working Plant for Workshops, Storeyards, and Factories	202,500 – –	
Minor County Bridges	19,000 – –	
Battersea and Streatham Railway Bridges, improving Spans and Headways	20,000 – –	
Tramways, Purchase of Undertakings	480,000 – –	
Electric Lighting Testing	250 – –	
Main Drainage	450,500 – –	
London County Council (Improvements) Bill, 1894	*44,650 – –	
London County Council (Tower Bridge Southern Approach) Bill, 1894	6,000 – –	
(The above Estimates may be enlarged under Treasury sanction to the extent of 100,000*l.*, and the Treasury may also sanction expenditure for purposes authorised by Parliament but not included above, to the extent of 50,000*l.*)	3,065,332 – –	
Loans:	£. s. d.	
To Vestries and District Boards	500,000 – –	
„ Guardians	200,000 – –	
„ Managers of Metropolitan Asylum District	400,000 – –	
„ School Board for London	600,000 – –	
„ Other Local Authorities	200,000 – –	
	1,900,000 – –	
		4,965,332 – –
	£.	4,965,332 – –

*This amount includes 12,000*l.* for the acquisition of the garden of Lincoln's Inn Fields, which is not at this date included in the Money Bill, but which it is intended to add at a later stage.

II.—RETURN (in pursuance of Act 38 & 39 Vict. c. 65, s. 13) showing, up to 31st March 1894,—1. All Moneys raised by the Metropolitan Board of Works and London County Council since the passing of the Act, for Purposes mentioned in the Act; 2. Particulars in relation to every Parish, District, Union, or Place, in respect whereof a Loan has been obtained from the Board and Council since the passing of the Act.

1.—ALL MONEYS raised by the Board and Council since the passing of the Act, for Purposes mentioned in the Act.

[*See* Particulars in Nos. 1 and 2 of Return I. herewith.]

2.—PARTICULARS in relation to every PARISH, DISTRICT, UNION, or PLACE, in respect whereof a LOAN has been obtained from the BOARD and COUNCIL, under Act 38 & 39 Vict. c. 65, and subsequent Acts.

PARISH, DISTRICT, UNION, OR PLACE.	Loans Advanced by the Board and Council.	As nearly as may be, the Actual Indebtedness on Loans previously Contracted.	Rateable Value of Parish, District, Union, or Place.
	£. s. d.	£. s. d.	£.
Amount advanced up to 31st March 1893 (for particulars, *see* prior Returns)	13,379,340 17 6		
Advances in 1893-94, under 56 & 57 Vict. c. ccxi.			
(*a.*) PARISH or DISTRICT:			
Battersea Vestry	3,000 – –	64,191 – 9	785,997
Ditto	5,100 – –	67,191 – 9	
Ditto	2,300 – –	72,291 – 9	
Bermondsey Vestry	1,300 – –	40,689 6 8	426,131
Ditto	3,000 – –	40,689 6 8	
Ditto	1,600 – –	43,968 6 8	430,528
Ditto	7,000 – –	43,968 6 8	
Clerkenwell Vestry	1,090 – –	16,345 – –	367,007
Fulham Vestry	8,700 – –	91,782 17 4	452,086
Greenwich District Board	7,000 – –	53,582 – –	841,956
Hackney District Board	17,300 – –	38,432 5 2	1,169,644
Ditto	16,000 – –	53,052 14 5	
Hammersmith Vestry	4,100 – –	83,364 6 8	546,777
Hampstead Vestry	2,000 – –	126,776 – –	710,379
Ditto	2,400 – –	126,518 13 4	
Ditto	5,000 – –	126,732 – –	
Islington Vestry	1,700 – –	66,871 – –	1,697,792
Ditto	1,300 – –	66,871 – –	
Ditto	1,600 – –	67,813 – –	
Ditto	4,000 – –	69,413 – –	1,701,732
Ditto	9,000 – –	69,682 – –	1,709,395
Kensington Vestry	5,100 – –	112,390 6 8	2,036,292
Ditto	2,700 – –	112,390 6 8	
Lambeth Vestry	12,000 – –	74,845 13 4	1,531,148
Ditto	1,900 – –	76,169 6 8	1,554,123
Ditto	3,300 – –	76,169 6 8	
Carried forward £.	129,490 – –		

2.—Particulars in relation to every Parish, &c., whereof Loan has been obtained from Board, &c.—*continued.*

PARISH, DISTRICT, UNION, OR PLACE.	Loans Advanced by the Board and Council.	As nearly as may be, the Actual Indebtedness on Loans previously Contracted.	Rateable Value of Parish District, Union, or Place.
	£. s. d.	£. s. d.	£.
Brought forward - - -	129,490 – –		
Advances in 1893-94, under 56 & 57 Vict. c. ccxi—*continued.*			
(*a*) Parish or District—*continued.*			
Lewisham District Board - - - - -	5,000 – –	57,704 11 4	636,154
Ditto - - - - - - - -	3,500 – –	62,442 1 4	646,190
Ditto - - - - - - - -	2,800 – –	65,992 17 8	
Ditto - - - - - - - -	8,200 – –	68,792 17 8	
Mile End Old Town Vestry - - - -	9,500 – –	29,312 – –	377,255
Paddington Vestry - - - - -	2,900 – –	23,400 – –	1,332,918
Plumstead District Board - - - -	400 – –	42,840 16 8	450,230
Ditto - - - - - - - -	3,500 – –	44,276 10 –	
Ditto - - - - - - - -	1,300 – –	43,635 5 9	457,619
Poplar District Board - - - - -	3,500 – –	30,364 – –	702,400
Rotherhithe Vestry - - - - - -	1,100 – –	11,676 – –	223,548
St. George, Hanover Square, Vestry - -	8,000 – –	45,022 – –	1,836,401
Ditto - - - - - - - -	12,000 – –	50,387 – –	
St. George the Martyr, Southwark, Vestry -	1,400 – –	15,760 – –	277,066
Ditto - - - - - - - -	3,000 – –	15,760 – –	
Ditto - - - - - - - -	1,000 – –	16,370 – –	273,815
St. Margaret and St. John, Westminster, Vestry	5,000 – –	57,307 – –	789,125
Ditto - - - - - - - -	9,900 – –	62,219 – –	
Ditto - - - - - - - -	4,100 – –	65,787 – –	
Ditto - - - - - - - -	1,900 – –	65,787 – –	
St. Martin-in-the-Fields Vestry - - -	1,400 – –	87,650 – –	527,344
Ditto - - - - - - - -	11,100 – –	85,796 – –	529,596
Ditto - - - - - - - -	2,900 – –	96,896 – –	
Ditto - - - - - - - -	5,550 – –	99,796 – –	
Ditto - - - - - - - -	11,250 – –	96 196 – –	532,910
St. Marylebone Vestry - - - -	5,000 – –	65,615 2 3	1,522,656
Ditto - - - - - - - -	1,350 – –	67,102 8 –	
St. Pancras Vestry - - - - -	1,000 – –	171,915 – –	1,592,227
Ditto - - - - - - - -	4,300 – –	172,915 – –	
Ditto - - - - - - - -	5,000 – –	175,357 1 3	
Ditto - - - - - - - -	29,600 – –	180,357 1 3	
Ditto - - - - - - - -	8,000 – –	209,957 1 3	
Ditto - - - - - - - -	3,700 – –	214,753 15 8	
Ditto - - - - - - - -	9,200 – –		
Ditto - - - - - - - -	1,450 – –		
Ditto - - - - - - - -	1,550 – –		
Shoreditch Vestry - - - - -	5,900 – –	50,730 5 2	676,507
Ditto - - - - - - - -	6,000 – –	56,230 5 2	676,465
Strand District Board - - - - -	7,000 – –	32,859 – –	556,178
Ditto - - - - - - - -	2,100 – –	37,149 19 5	562,660
Wandsworth District Board - - - -	1,000 – –	75,952 – –	1,077,201
Ditto - - - - - - - -	2,600 – –	74,143 6 8	1,092,730
Ditto - - - - - - - -	1,000 – –	72,783 6 8	
£.	345,440 – –		

2.—Particulars in relation to every Parish, &c., whereof Loan has been obtained from Board, &c.—*continued.*

PARISH, DISTRICT, UNION, OR PLACE.	Loans Advanced by the Board and Council.	As nearly as may be, the Actual Indebtedness on Loans previously Contracted.	Rateable Value of Parish, District, Union, or Place.
Advances in 1893-94, under 56 & 57 Vict. c. ccxi—*continued.*	£. s. d.	£. s. d.	£.
(*b.*) Unions:			
Camberwell	30,500 – –	102,272 12 9	1,044,612
Chelsea	8,700 – –	70,882 19 –	712,624
Fulham	3,200 – –	98,573 17 4	1,0 6,986
Hampstead	4,000 – –	17,026 13 4	710,379
Ditto	2,500 – –	20,155 – –	
Islington	2,000 – –	62,513 10 6	1,688,177
Ditto	2,700 – –		
Ditto	19,000 – –	67,059 13 2	1,688,177
Ditto	2,000 – –	85,644 17 –	
Kensington	9,000 – –	114,951 – –	2,020,197
Ditto	6,000 – –	125,262 19 9	2,050,695
Lambeth	3,700 – –	166,902 12 –	1,554,123
Lewisham	10,000 – –	84,592 – 3	686,913
Ditto	14,000 – –	92,310 1 5	
Ditto	7,300 – –	106,580 14 1	
Paddington	4,500 – –	39,991 16 8	1,328,560
St. Pancras	4,500 – –	183,636 14 10	1,592,227
Ditto	7,000 – –		
St. Saviour's	9,000 – –	128,777 13 3	1,096,705
Stepney	8,000 – –	– nil –	297,121
Whitechapel	7,000 – –	20,739 – 9	409,486
Ditto	7,000 – –	27,739 – 9	
£.	171,600 – –		
(*c.*) Other Bodies:			
School Board for London	200,000 – –	7,706,239 17 6	33,625,861
Ditto	200,000 – –	7,906,239 17 6	
Ditto	100,000 – –	8,026,660 17 6	
Metropolitan Asylums Board	48,470 – –	992,783 7 4	33,110,800
Ditto	39,855 – –	1,032,270 – –	33,405,572
Ditto	67,836 – –	1,035,465 – 8	
Battersea Burial Board	5,000 – –	31,841 1 11	784,703
Carried forward £.	661,161 – –		

2.—Particulars in relation to every Parish, &c., whereof Loan has been obtained from Board, &c.—*continued.*

PARISH, DISTRICT, UNION, OR PLACE.	Loans Advanced by the Board and Council.	As nearly as may be, the Actual Indebtedness on Loans previously Contracted.	Rateable Value of Parish, District, Union, or Place.
	£. s. d.	£. s. d.	£.
Brought forward - - -	661,161 - -		
Advances in 1893-94, under 56 & 57 Vict. c. ccxi—*continued.*			
(*c.*) Other Bodies—*continued.*			
Battersea Churchwardens and Overseers -	10,600 - -	54,817 15 3	789,719
Central London School District - - -	3,000 - -	68,282 18 4	5,236,022
Hackney Baths Commissioners - - -	7,000 - -	4,599 17 1	849,531
Ditto - - - - - - - -	28,000 - -	4,599 17 1	849,531
Islington Baths Commissioners - - -	11,400 - -	54,108 - 2	1,697,792
Ditto - - - - - - - -	11,250 - -	64,090 8 8	1,688,177
Kensington Libraries Commissioners - -	470 - -	10,284 - -	2,036,292
Lambeth Libraries Commissioners - -	5,000 - -	- nil -	1,554,123
North Surrey School District - - -	5,500 - -	15,269 14 6	2,560,258
Poplar Libraries Commissioners - - -	7,000 - -	- nil -	323,302
St. George, Hanover-square, Libraries Commissioners - - - - - - -	4,000 - -	14,303 15 6	1,834,555
St. Margaret and St. John, Westminster, Baths Commissioners - - - - - -	12,300 - -	13,243 - -	789,125
St. Marylebone Burial Board - - -	6,000 - -	- nil -	1,522,656
St. Saviour's, Southwark, Baths Commissioners	5,000 - -	10,000 - -	222,878
Ditto - - - - - - - -	7,700 - -	15,000 - -	222,878
St. Saviour's, Southwark, Libraries Commissioners - - - - - - - -	5,500 - -	- nil -	224,599
Streatham Burial Board - - - -	3,000 - -	29,366 13 4	336,561
Wandsworth Burial Board - - - -	11,000 - -	9,927 3 10	282,154
Westminster Library Commissioners - - -	1,200 - -	6,532 - -	789,125
£.	806,081 - -		
	14,702,461 17 6		
Accrued Interest on Loan of 40,000 *l.* to Kew and other Bridges Committee, repaid in 1889 (37 & 38 Vict. c. 21) - - -	24,995 4 8		
Advances under Acts prior to 38 & 39 Vict. c. 65 - - - - - -	1,008,975 - -		
£.	15,736,432 2 2		

Spring Gardens, S.W.,
29 May 1894.

H. E. HAWARD,
Comptroller.

RETURNS

RELATING TO THE

LONDON COUNTY COUNCIL.

(*Presented pursuant to Acts* 32 *&* 33 *Vict. c.* 102, *s.* 49, *and* 38 *&* 39 *Vict. c.* 65, *s.* 13.)

Ordered, by The House of Commons, *to be Printed*, 4 *June* 1894.

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